

BUDGET

OF THE

GOVERNMENT OF INDIA

MARCH 1911.

ACCOUNTS	1909-1910
REVISED ESTIMATES	1910-1911
BUDGET ESTIMATES	1911-1912

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I.—General Statement of the Revenue, and Expenditure charged to

	For details, vide State- ment.	Accounts, 1909-1910.	Budget Estimate, 1910-1911.	Revised Estimate, 1910-1911.	Budget Estimate, 1911-1912.
Revenue—					
Principal Heads of Revenue—			£	£	£
Land Revenue	A	21,332,141	21,138,900	20,955,400	21,418,800
Opium	"	5,534,683	4,650,600	7,527,900	4,280,400
Salt	"	3,319,518	3,395,000	3,196,200	3,291,700
Stamps	"	4,548,304	4,749,800	4,821,300	4,799,600
Excise	"	6,537,854	6,832,700	6,979,400	7,226,400
Customs	"	4,965,118	6,038,300	6,543,400	6,214,000
Other Heads	"	4,852,257	4,973,900	4,984,100	5,063,100
TOTAL PRINCIPAL HEADS	...	51,089,875	51,779,200	55,007,700	52,294,000
Interest	A	1,184,343	1,115,300	1,418,900	1,177,000
Post Office	"	1,927,229	1,977,400	2,005,000	2,136,100
Telegraph	"	902,851	945,500	998,100	1,046,400
Mint	"	125,953	142,900	189,300	198,500
Receipts by Civil Departments	"	1,146,075	1,185,300	1,208,600	1,211,600
Miscellaneous	"	705,888	624,900	617,800	600,300
Railways : Net Receipts	"	12,445,378	12,629,600	13,685,700	13,963,600
Irrigation	"	3,660,156	3,604,800	3,733,100	3,824,100
Other Public Works	"	268,786	302,100	288,100	335,300
Military Receipts	"	1,136,961	1,147,400	1,174,200	1,248,000
TOTAL REVENUE	...	74,593,495	75,454,400	80,326,500	78,034,900

N. G. BASU,
Offg. Deputy Comptroller General.

FORT WILLIAM,
FINANCE DEPARTMENT
March 24, 1911.

Revenue, of the Government of India, in India and in England.

	For details, vide State- ment.	Accounts, 1909-1910.	Budget Estimate, 1910-1911.	Revised Estimate, 1910-1911.	Budget Estimate, 1911-1912.
Expenditure—		₹	₹	₹	₹
Direct Demands on the Revenues	B	8,859,590	8,837,100	8,922,800	9,071,000
Interest	"	2,115,045	2,142,900	2,212,200	2,125,100
Post Office	"	1,927,582	1,951,200	1,954,900	2,021,000
Telegraph	"	992,433	1,085,900	1,034,400	1,093,600
Mint	"	143,758	92,100	92,100	93,800
Salaries and Expenses of Civil Departments	"	14,185,968	15,085,500	14,997,800	16,858,400
Miscellaneous Civil Charges	"	4,807,694	4,914,100	4,799,100	4,886,700
Famine Relief and Insurance	"	1,000,000	1,000,000	1,000,000	1,000,000
Railways : Interest and Miscellaneous Charges	"	11,620,456	12,067,400	11,851,300	12,113,800
Irrigation	"	3,053,857	3,111,200	3,148,100	3,343,600
Other Public Works	"	4,137,151	4,559,300	4,589,200	5,501,500
Military Services	"	20,249,284	20,853,900	20,522,400	20,822,200
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .	...	73,092,818	75,700,600	75,124,300	78,931,700
<i>Add—Provincial Surpluses : that is, portion of allotments to Provincial Governments not spent by them in the year.</i>	End of B	894,036	...	1,811,700	...
<i>Deduct—Provincial Deficits : that is, portion of Provincial Expenditure defrayed from Provincial Balances.</i>	"	...	622,200	...	1,716,900
TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .	...	73,986,854	75,078,400	76,936,000	77,215,700
SURPLUS . . . . .	...	606,641	376,000	3,390,500	819,200
TOTAL . . . . .	...	74,593,495	75,454,400	80,326,500	78,034,900

R. W. GILLAN,
Comptroller General.J. S. MESTON,
Secretary to the Government of India.

II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1909-1910.	Budget Estimate, 1910-1911.	Revised Estimate, 1910-1911.	Budget Estimate 1911-1912.
		£	£	£	£
Surplus	C	606,641	376,000	3,390,500	819,200
Railway and Irrigation Capital not charged to Revenue—					
Capital raised through Companies towards Outlay on State Railways (net)	C	2,459,426	2,597,500	2,294,300	1,357,500
Capital subscribed by Native States towards outlay on State Railways	"	66,667	...	...	...
Capital raised and deposited by Railway Companies (net)	"	...	122,200	101,100	36,500
Debt, Deposits, and Advances—					
Permanent Debt (net Incurred)	C	10,408,347	4,297,400	8,612,800	2,088,900
Temporary Debt (net Incurred)	"	...	2,250,000	...	...
Unfunded Debt (net Incurred)	"	783,154	1,119,200	1,142,700	1,123,300
Deposits and Advances (net)	"	4,274,012	...	1,201,100	...
Loans and Advances by Imperial Government (net Repayments)	"	157,027	...	167,300	...
Loans and Advances by Provincial Governments (net Repayments)	"	652,053	196,200	631,300	30,900
Loans to Local Boards for Railway Construction	"	6,083	6,300	6,300	6,600
Remittances (net)	"	286,264	9,000	299,200	2,200
Secretary of State's Bills drawn	"	18,006,580	15,500,000	23,500,000	15,825,000
TOTAL RECEIPTS . . . . .	...	37,706,260	26,473,800	41,349,600	21,290,100
Opening Balance—India . . . . .	...	10,235,827	11,902,427	12,295,428	12,465,528
England . . . . .	...	8,453,715	14,802,415	15,809,618	17,543,418
TOTAL . . . . .	...	56,395,802	53,178,642	69,454,646	51,299,046

Government of India, in India and in England.

	For details, see Statement.	DISBURSEMENTS			
		Accounts, 1909-1910.	Budget Estimate, 1910-1911.	Revised Estimate, 1910-1911.	Budget Estimate, 1911-1912.
		£	£	£	£
Railway and Irrigation Capital not charged to Revenue—					
Outlay on Irrigation Works	C	1,052,349	1,133,300	1,213,300	1,266,700
Outlay on State Railways	"	6,321,617	8,518,600	7,724,000	8,103,200
Outlay of Railway Companies (net)	"	2,117,982	2,468,300	324,800	1,434,000
Capital involved in Redemption of Railway Liabilities .	"	...	5,904,100	5,904,100	—
Capital raised and deposited by Railway Companies (net)	"	2,216	...	...	...
TOTAL CAPITAL ACCOUNT DISBURSEMENTS .	...	9,494,164	18,024,300	15,166,200	10,803,900
Debt, Deposits, and Advances—					
Temporary Debt (net Discharged)	C	...	...	1,000,000	500,000
Deposits and Advances (net)	"	...	526,300	...	1,319,500
Loans and Advances by Imperial Government (net Advances)	"	...	66,900	...	114,200
Secretary of State's Bills paid	"	18,796,592	15,503,900	23,279,500	15,825,700
TOTAL DISBURSEMENTS .	...	28,290,756	34,121,400	39,445,700	28,582,300
Closing Balance—India . . . . .	...	12,295,428	12,469,327	12,465,528	12,483,228
England . . . . .	...	15,809,618	6,587,915	17,543,418	10,232,518
TOTAL .	...	56,395,802	53,178,642	69,454,646	51,299,046

R. W. GILLAN,
Comptroller General.J. S. MESTON,
Secretary to the Government of India.

A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1909-1910.					REVISED	
	INDIA. (Rupee Pounds.)		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	INDIA. (Rupee Pounds.)	
	Imperial.	Provincial.				Imperial.	Provincial.
Principal Heads of Revenue—							
I.—Land Revenue	12,26,29,294	19,73,52,827	21,332,141	...	21,332,141	9,56,41,000	21,86,90,000
II.—Opium	8,30,20,245	...	5,534,683	...	5,534,683	11,29,18,000	...
III.—Salt	4,97,92,767	...	3,319,518	...	3,319,518	4,79,44,000	...
IV.—Stamps	3,45,90,827	3,36,33,720	4,548,304	...	4,548,304	3,66,49,000	3,56,70,000
V.—Excise	5,00,08,332	4,80,59,470	6,537,854	...	6,537,854	5,33,80,000	5,13,12,000
VI.—Provincial Rates	30,015	80,58,333	539,223	...	539,223	5,000	82,22,000
VII.—Customs	7,44,76,760	...	4,965,118	...	4,965,118	9,81,51,000	...
VIII.—Assessed Taxes	1,30,60,802	1,03,23,661	1,558,964	...	1,558,964	1,32,09,000	1,04,29,000
IX.—Forest	1,33,67,481	1,26,63,312	1,735,386	...	1,735,386	1,41,94,000	1,32,08,000
X.—Registration	60,964	63,94,696	430,377	...	430,377	59,000	62,21,000
XI.—Tributes from Native States	88,24,607	...	588,307	...	588,307	91,14,000	...
TOTAL	44,98,62,094	31,64,86,019	51,089,875	...	51,089,875	48,12,64,000	34,38,52,000
XII.—Interest	1,02,44,011	50,04,826	1,016,529	167,754	1,184,343	1,04,64,000	47,09,000
XIII.—Post Office	2,89,08,431	...	1,927,229	...	1,927,229	3,00,74,000	...
XIV.—Telegraph	1,34,79,855	...	898,657	4,194	902,851	1,49,07,000	...
XV.—Mint	18,89,293	...	125,953	...	125,953	28,40,000	...
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	2,58,054	41,41,125	293,339	...	293,339	2,72,000	43,75,000
XVI.—Law and Justice { Jails	2,98,930	31,53,394	230,155	...	230,155	3,44,000	31,98,000
XVII.—Police	1,28,917	21,05,333	148,950	...	148,950	1,79,000	21,06,000
XVIII.—Ports and Pilotage	...	21,01,249	140,083	...	140,083	...	22,26,000
XIX.—Education	29,595	24,58,540	165,875	...	165,875	41,000	27,20,000
XX.—Medical	8,403	8,52,705	57,407	828	58,235	9,000	9,30,000
XXI.—Scientific and other Minor Departments	2,67,946	13,47,447	107,693	1,745	109,438	1,86,000	15,11,000
TOTAL	9,92,745	1,61,59,793	1,143,502	2,573	1,146,075	10,31,000	1,70,60,000
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc	11,86,550	7,10,253	126,453	65,633	192,086	12,38,000	7,42,000
XXIII.—Stationery and Printing	6,62,454	7,67,399	95,324	...	95,324	6,95,000	7,35,000
XXIV.—Exchange	6,67,215	...	44,481	...	44,481	9,39,000	...
XXV.—Miscellaneous	12,45,212	41,46,272	359,432	14,565	373,997	10,97,000	26,06,000
TOTAL	37,61,431	56,23,924	625,690	80,198	705,888	39,69,000	40,83,000
Railways—							
XXVI.—State Railways (Gross Receipts)	43,37,59,622	95,895	28,923,701	230	28,923,931	45,77,00,000	1,00,000
Deduct: Working Expenses	24,31,18,578	96,184	16,214,318	...	16,214,318	24,63,15,000	85,000
Surplus profits paid to Companies, etc.	48,37,249	...	322,483	...	322,483	66,92,000	...
Net Receipts	18,58,03,795	-289	12,386,900	230	12,387,130	20,46,93,000	15,000
XXVII.—Guaranteed Companies (Net Traffic Receipts)	-724	...	-48	...	-48	...	...
XXVIII.—Subsidised Companies (Government share of surplus profits and Repayment of Advances of Interest)	2,20,641	...	14,709	43,587	58,296	1,88,000	...
TOTAL	18,60,23,712	-289	12,401,561	43,817	12,445,378	20,48,81,000	15,000
Irrigation—							
XXIX.—Major Works: Direct Receipts	1,49,11,762	1,96,94,399	2,307,077	...	2,307,077	1,52,59,000	1,92,03,000
Portion of Land Revenue due to Irrigation	96,74,498	70,86,322	1,117,388	...	1,117,388	1,03,27,000	76,63,000
XXX.—Minor Works and Navigation	10,30,968	25,04,392	235,691	...	235,691	10,55,000	24,89,000
TOTAL	2,56,17,228	2,92,85,113	3,660,156	...	3,660,156	2,66,41,000	2,93,55,000
Other Public Works—							
XXXI.—Civil Works	5,10,015	35,21,772	268,786	...	268,786	4,57,000	35,64,000
Military Receipts—							
XXXII.—Army: Effective	73,58,192	...	490,546	385,011	875,557	79,85,000	...
Non-Effective	11,17,662	...	74,511	27,660	102,171	11,41,000	...
	84,75,854	...	565,057	412,671	977,728	91,26,000	...
XXXIII.—Marine	12,51,892	...	83,460	...	83,460	13,58,000	...
XXXIV.—Military Works	11,36,600	...	75,773	...	75,773	9,87,000	...
TOTAL	1,08,64,346	...	724,290	412,671	1,136,961	1,14,71,000	...
TOTAL REVENUE	73,21,53,161	37,60,81,158	73,882,288	711,207	74,593,495	78,79,99,000	49,26,44,000

India, in India and in England.

ESTIMATE, 1910-1911.				BUDGET ESTIMATE, 1911-1912.							
Total India (converted into £ at Rs=£1).	England.	TOTAL.	Increase + Decrease— as compared with Budget Estimate, 1910-1911.	INDIA (Rupee Figures.)		Total India (converted into £ at Rs=£1).	England.	TOTAL.	Increase + Decrease— of Budget, 1911-1912, as compared with Budget Esti- mate, 1910- 1911.	Increase + Decrease— of Budget, 1911-1912, as compared with Revised Estimate, 1910-1911.	
				Imperial.	Provincial.						
£	£	£	£	₹	₹	£	£	£	£	£	
20,955,400	...	20,955,400	-183,500	15,25,44,000	16,87,38,000	21,418,800	...	21,418,800	+279,900	+463,400	
7,527,900	...	7,527,900	+2,877,300	6,42,06,000	...	4,180,400	...	4,280,400	-370,200	-3,247,500	
3,196,200	...	3,196,200	-198,800	4,93,75,000	...	3,291,700	...	3,291,700	-103,300	+95,500	
4,821,300	...	4,821,300	+71,500	3,65,07,000	3,54,87,000	4,799,600	...	4,799,600	+49,800	-21,700	
6,979,400	...	6,979,400	+146,700	3,24,52,000	7,59,44,000	7,226,400	...	7,226,400	+393,700	+247,000	
548,500	...	548,500	+5,600	13,000	81,61,000	545,000	...	545,000	+2,100	-3,500	
6,543,400	...	6,543,400	+505,100	9,32,10,000	...	6,214,000	...	6,214,000	+175,700	-329,400	
1,575,900	...	1,575,900	-45,600	1,32,61,000	1,07,90,000	1,603,400	...	1,603,400	-18,100	+27,500	
1,826,800	...	1,826,800	+58,600	10,00,000	2,69,83,000	1,865,500	...	1,865,500	+97,300	+38,700	
425,300	...	425,300	-25,700	65,000	63,91,000	430,400	...	430,400	-20,600	+5,100	
607,600	...	607,600	+17,300	92,83,000	...	618,800	...	618,800	+28,500	+11,200	
55,007,700	...	55,007,700	+3,228,500	45,19,16,000	33,24,94,000	52,294,000	...	52,294,000	+514,800	-2,713,700	
1,011,500	407,400	1,418,900	+303,600	1,03,30,000	40,64,000	959,600	217,400	1,177,000	+61,700	-241,900	
2,005,000	...	2,005,000	+27,600	3,20,42,000	...	2,136,100	...	2,136,100	+158,700	+131,100	
993,800	4,300	998,100	+52,600	1,56,29,000	...	1,041,900	4,500	1,046,400	+100,900	+48,300	
189,300	...	189,300	+46,400	29,78,000	...	198,500	...	198,500	+55,600	+9,200	
309,800	...	309,800	+24,000	2,67,000	42,77,000	302,900	...	302,900	+17,100	-6,900	
236,200	...	236,200	-23,700	3,36,000	32,64,000	240,000	...	240,000	-19,900	+3,800	
152,300	...	152,300	+3,900	1,24,000	21,42,000	151,100	...	151,100	+2,700	-1,200	
148,400	...	148,400	+6,500	...	21,41,000	142,700	...	142,700	+800	-5,700	
184,100	...	184,100	+5,800	41,000	29,67,000	200,500	...	200,500	+22,200	+16,400	
62,600	900	63,500	+4,800	9,000	9,26,000	62,400	900	63,300	+4,600	-200	
113,100	1,200	114,300	+2,000	1,71,000	14,82,000	110,200	900	111,100	-1,200	-3,200	
1,206,500	2,100	1,208,600	+23,300	9,48,000	1,71,99,000	1,209,800	1,800	1,211,600	+26,300	+3,000	
132,000	63,300	195,300	+5,800	12,16,000	7,45,000	130,700	64,000	194,700	+5,200	-600	
95,300	...	95,300	+4,900	7,06,000	7,45,000	96,800	...	96,800	+6,400	+1,500	
62,600	...	62,600	+62,600	...	...	...	...	...	...	-62,600
246,900	17,700	264,600	-80,400	18,05,000	25,27,000	288,800	20,000	308,800	-36,200	+44,200	
536,800	81,000	617,800	-7,100	37,27,000	40,17,000	516,300	84,000	600,300	-24,600	-17,500	
30,520,000	200	30,520,200	+674,500	47,14,00,000	1,00,000	31,433,400	200	31,433,600	+1,587,200	+913,400	
16,426,700	...	16,426,700	+418,900	25,71,15,000	85,000	17,146,700	...	17,146,700	-301,100	-720,000	
446,100	...	446,100	-37,900	56,62,000	...	377,500	...	377,500	+30,700	+68,600	
13,647,200	200	13,647,400	+1,055,500	20,86,23,000	15,000	13,909,200	200	13,909,400	+1,317,500	+262,000	
...	
12,500	25,800	38,300	+600	2,05,000	...	13,700	40,500	54,200	+16,500	+15,900	
13,659,700	26,000	13,685,700	+1,056,100	20,88,28,000	15,000	13,922,900	40,700	13,963,600	+1,334,000	+277,900	
2,297,500	...	2,297,500	+42,400	1,42,89,000	2,03,90,000	2,311,900	...	2,311,900	+56,800	+14,400	
1,199,300	...	1,199,300	+69,800	1,04,59,000	85,45,000	1,267,000	...	1,267,000	+137,500	+67,700	
236,300	...	236,300	+16,100	13,45,000	23,33,000	245,200	...	245,200	+25,000	+8,900	
3,733,100	...	3,733,100	+128,300	2,60,93,000	3,12,68,000	3,824,100	...	3,824,100	+219,300	+91,000	
268,100	20,000	288,100	-14,000	9,81,000	40,48,000	335,300	...	335,300	+33,200	+47,200	
532,300	379,500	911,800	+5,400	83,73,000	...	558,200	425,800	984,000	+77,600	+72,200	
76,100	30,000	106,100	+3,100	11,24,000	...	74,900	32,000	106,900	+3,900	+800	
608,400	409,500	1,017,900	+8,500	94,97,000	...	633,100	457,800	1,090,900	+81,500	+78,000	
90,500	...	90,500	+15,800	13,56,000	...	90,400	...	90,400	+15,700	-100	
65,800	...	65,800	+2,500	10,00,000	...	66,700	...	66,700	+3,400	+900	
764,700	409,500	1,174,200	+26,800	1,18,53,000	...	790,200	457,800	1,248,000	+100,600	+73,800	
3,376,200	950,300	4,326,500	+4,872,100	76,53,25,000	39,31,05,000	77,228,700	806,200	78,034,900	+2,580,500	-2,291,600	

B.—*Statement of the Expenditure charged to the*

HEADS OF EXPENDITURE.	ACCOUNTS, 1909-1910.					REVISOR	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs. 15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
Direct Demands on the Revenue—							
1.—Refunds and Drawbacks	63,54,120	11,99,163	503,552	...	503,552	29,06,000	10,84,000
2.—Assignments and Compensations	85,50,905	98,14,799	1,224,380	...	1,224,380	85,47,000	97,66,000
Charges in respect of Collection, viz. :—							
3.—Land Revenue	40,82,780	5,06,59,885	3,649,511	568	3,650,079	41,31,000	5,14,54,000
4.—Opium (including cost of Production)	1,66,40,862	...	1,109,391	764	1,110,155	1,87,44,000	...
5.—Salt (including cost of Production)	49,52,549	...	330,170	573	330,743	56,58,000	...
6.—Stamps	—3,60,264	10,84,724	48,297	103,492	151,789	—4,04,000	10,84,000
7.—Excise	30,66,145	28,97,513	397,577	336	397,913	31,74,000	29,95,000
8.—Provincial Rates . . . . .	...	74,175	4,945	...	4,945	...	86,000
9.—Customs	32,56,867	...	217,124	371	217,495	36,02,000	...
10.—Assessed Taxes	1,97,193	1,94,695	26,126	...	26,126	2,05,000	2,03,000
11.—Forest	78,96,551	71,29,728	1,001,756	4,941	1,006,697	82,47,000	74,26,000
12.—Registration	17,565	35,18,169	235,716	...	235,716	18,000	36,00,000
TOTAL	5,46,55,273	7,65,72,901	8,748,545	111,045	8,859,590	5,48,28,000	7,76,98,000
Interest—							
13.—Interest on Debt	3,61,43,967	1,23,54,172	3,233,209	5,519,190	8,752,399	3,60,47,000	1,22,78,000
Deduct—Amounts chargeable to Railways†	4,22,83,760	...	2,818,917	3,308,274	6,127,191	4,31,12,000	...
" Amounts chargeable to Irrigation	52,15,149	90,38,531	950,246	108,495	1,058,711	57,50,000	92,83,000
Remainder chargeable on Ordinary Debt	—1,13,54,942	33,15,641	—535,954	2,102,451	1,566,497	—1,28,15,000	29,95,000
14.—Interest on other obligations	82,28,217	...	548,548	...	548,548	85,05,000	...
TOTAL	—31,26,725	33,15,641	12,594	2,102,451	2,115,045	—43,10,000	29,95,000
15.—Post Office	2,80,83,826	...	1,872,255	55,327	1,927,582	2,84,62,000	...
16.—Telegraph	1,32,23,208	...	881,547	110,826	992,433	1,33,54,000	...
17.—Mint	19,35,424	...	129,028	14,710	143,758	13,01,000	...
Salaries and Expenses of Civil Departments							
18.—General Administration	90,33,972	1,09,09,177	1,320,543	326,236	1,655,779	97,34,000	1,15,62,000
19.—Law and Justice } Courts	9,19,277	4,04,28,105	2,756,412	257	2,756,749	9,11,000	4,22,94,000
Jails	18,29,256	1,00,67,006	853,084	...	853,084	19,05,000	1,08,30,000
20.—Police	28,83,809	6,04,16,237	4,220,003	2,303	4,222,300	28,44,000	6,22,25,000
21.—Ports and Pilotage . . . . .	...	26,20,902	174,727	52	174,779	...	26,69,000
22.—Education	6,92,923	2,47,24,706	1,694,509	10,393	1,704,812	9,49,000	2,66,51,000
23.—Ecclesiastical	18,53,312	...	123,554	489	124,043	18,75,000	...
24.—Medical	8,85,759	1,34,83,736	957,967	9,666	967,633	10,38,000	1,39,33,000
25.—Political	1,18,44,855	11,85,304	868,677	6,450	875,127	1,51,42,000	12,05,000

† Included under the following heads:—
State Railways—Interest on Debt
Ditto —Interest chargeable against Companies on
Advances

ACCOUNTS, 1909-1910.					REVISED ESTIMATE, 1910-1911.				
INDIA.					INDIA.				
Amount in Rupees.	Equivalent to £ at Rs = £1.	England.	TOTAL.	Amount in Rupees.	Equivalent to £ at Rs = £1.	England.	TOTAL.		
₹	£	£	£	₹	£	£	£		
3,84,07,345	3,84,485	3,089,063	5,653,551	3,94,13,000	3,637,500	3,150,000	5,775,000		
38,10,424	38,438	319,319	473,540	36,99,000	345,600	319,300	664,900		
Total	4,22,17,769	3,408,382	6,127,091	4,31,12,000	3,983,100	3,469,300	6,442,400		

Revenues of India, in India and in England.

ESTIMATE, 1910-1911.				BUDGET ESTIMATE, 1911-1912.						
Total India (converted into £ at Rs=£1).	England.	Total.	Increase + Decrease — as compared with Budget Estimate, 1910-1911.	India. (Rupee Figures.)		Total India (converted into £ at Rs=£1).	England.	Total.	Increase + Decrease — of Budget, 1911-1912, as compared with Budget Estimate, 1910-1911.	Increase + Decrease — of Budget, 1911-1912, as compared with Revised Estimate, 1910-1911.
				Imperial.	Provincial.					
266,000	...	266,000	+ 24,100	25,64,000	11,68,000	248,800	...	248,800	+ 6,900	...
1,220,900	...	1,220,900	+ 15,000	82,44,000	1,01,00,000	1,222,900	...	1,222,900	+ 17,000	—17,200
3,705,700	2,500	3,708,200	—66,100	43,84,000	5,26,91,000	3,805,000	800	3,805,800	+ 31,500	+ 2,000
1,249,600	500	1,250,100	+ 153,200	1,77,45,000	...	1,183,000	500	1,183,500	+ 86,600	+ 97,600
377,200	2,300	379,500	+ 21,500	54,90,000	...	366,000	500	366,500	+ 8,500	—66,600
45,300	75,000	120,300	+ 9,600	—4,28,000	11,12,000	45,600	95,300	140,900	+ 30,200	—13,000
411,300	500	411,800	—19,900	22,82,000	42,47,000	435,300	100	435,400	+ 3,700	+ 20,600
5,700	...	5,700	—800	...	1,10,000	7,300	...	7,300	+ 800	+ 23,600
240,100	600	240,700	—1,300	37,20,000	...	248,000	200	248,200	+ 6,200	+ 1,600
27,200	...	27,200	—900	2,14,000	2,08,000	28,200	...	28,200	+ 100	+ 7,500
1,044,900	6,300	1,051,200	—41,700	9,95,000	1,59,51,000	1,129,700	6,500	1,136,200	+ 43,300	+ 1,000
241,200	...	241,200	—7,000	19,000	36,90,000	247,300	...	247,300	—900	+ 85,000
8,835,100	87,700	8,922,800	+ 85,700	4,52,29,000	8,92,77,000	8,967,100	103,900	9,071,000	+ 233,900	+ 6,100
3,221,600	5,781,700	9,003,300	—41,000	3,74,18,000	1,20,32,000	3,296,600	6,032,700	9,329,300	+ 285,000	+ 148,200
2,874,100	3,371,700	6,245,800	+ 103,100	4,58,09,000	...	3,053,900	3,572,700	6,626,600	—277,700	+ 326,000
1,002,200	110,100	1,112,300	+ 5,000	66,44,000	92,16,000	1,057,300	112,300	1,169,600	—52,300	—380,800
—654,700	2,299,900	1,645,200	+ 67,100	—1,50,35,000	28,16,000	—814,600	2,347,700	1,533,100	—45,000	—57,300
567,000	...	567,000	+ 2,200	88,80,000	...	592,000	...	592,000	+ 27,200	—112,100
—87,700	2,299,900	2,212,200	+ 69,300	—61,55,000	28,16,000	—222,600	2,347,700	2,125,100	—17,800	+ 25,000
1,897,500	57,400	1,954,900	+ 3,700	2,94,96,000	...	1,966,400	54,600	2,021,000	+ 69,800	—87,100
890,300	144,100	1,034,400	—51,500	1,43,91,000	...	959,400	134,200	1,093,600	+ 7,700	+ 66,100
86,700	5,400	92,100	...	13,26,000	...	88,400	5,400	93,800	+ 1,700	+ 59,200
1,419,700	351,100	1,770,800	+ 26,300	1,97,43,000	1,32,31,000	2,198,500	378,900	2,577,200	+ 832,700	+ 1,700
2,880,300	1,500	2,881,800	+ 63,900	9,16,000	4,28,99,000	2,921,000	5,000	2,926,000	+ 108,100	+ 806,400
849,300	...	849,300	—58,000	19,45,000	1,13,71,000	887,700	...	887,700	—19,600	+ 44,200
4,337,900	2,000	4,339,900	—74,200	31,41,000	6,64,31,000	4,638,100	2,000	4,640,100	+ 226,000	+ 38,400
178,000	100	178,100	—5,100	...	26,53,000	176,900	100	177,000	—6,200	+ 309,200
1,840,000	10,500	1,850,500	—56,400	6,63,000	3,36,03,000	2,284,400	10,500	2,294,900	+ 388,000	—1,100
125,000	500	125,500	—1,400	19,09,000	...	127,300	500	127,800	+ 900	+ 444,400
999,400	12,500	1,011,900	—118,500	9,64,000	1,82,44,000	1,280,600	11,900	1,292,500	+ 162,100	+ 2,300
1,089,800	5,200	1,095,000	+ 81,600	1,24,07,000	12,40,000	909,800	2,500	912,300	—1,100	+ 280,600
866,800	28,200	895,000	—45,900	74,57,000	74,03,000	999,600	32,300	1,022,900	+ 82,000	—182,700
14,586,200	411,600	14,997,800	—87,700	4,91,45,000	19,70,75,000	16,414,700	443,700	16,858,400	+ 1,772,900	+ 127,900
225,700	10,900	236,600	+ 1,000	33,27,000	...	221,800	10,900	232,700	—2,900	+ 1,860,600
500	395,000	395,500	—2,800	6,000	...	400	408,000	408,400	+ 10,100	—3,900
1,102,600	2,054,500	3,156,500	—5,200	12,34,000	1,58,18,000	1,136,800	2,069,000	3,205,800	+ 44,100	+ 12,900
600,800	124,500	725,300	—44,400	14,29,000	77,36,000	611,000	102,000	713,000	—56,700	+ 49,300
254,200	31,000	285,200	—63,600	11,82,000	33,22,000	300,300	26,500	326,800	—22,000	—12,300
2,183,200	2,615,900	4,799,100	—115,000	71,78,000	2,68,76,000	2,270,300	2,616,400	4,886,700	—27,400	+ 41,600
3,300	...	3,300	+ 3,300	...	...	...	...	...	...	+ 87,600
33,400	11,600	45,000	+ 11,700	9,00,000	...	60,000	40,000	100,000	+ 66,700	—3,300
376,100	9,300	385,400	—81,300	59,61,000	...	397,400	2,600	400,000	—66,700	+ 55,000
566,300	...	566,300	+ 66,300	37,50,000	37,50,000	500,000	...	500,000	...	+ 14,600
979,100	20,900	1,000,000	...	1,06,11,000	37,50,000	957,400	42,600	1,000,000	...	—66,300
29,370,400	5,642,900	35,013,300	—95,500	15,12,21,000	31,97,94,000	31,401,100	5,748,500	37,149,600	+ 2,040,800	+ 2,136,300

BUDGET ESTIMATE, 1911-1912.			
INDIA.			
Amount in Rupees.	Equivalent in £ at Rs=£1.	England.	Total.
4,40,30,000	£ 2,802,500	£ 3,397,200	£ 6,199,700
37,71,100	251,400	176,100	427,500
4,48,00,000	£ 2,851,900	£ 3,573,300	£ 6,425,200

B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1909-1910.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
Brought forward	14,76,26,562	28,16,59,173	28,619,048	5,413,022	34,032,070	15,21,90,000	28,83,66,000
Railways—							
38.—State Railways: Interest on Debt	3,84,67,346	...	2,564,489	3,089,062	5,653,551	3,94,13,000	...
Annuities in purchase of Railways	...	...	...	3,357,708	3,357,708	...	...
Sinking Funds	...	...	...	165,206	165,206	...	...
Interest chargeable against Companies on Advances	38,16,414	...	254,428	219,212	473,640	36,99,000	...
Interest on Capital deposited by Companies	21,68,115	...	144,541	1,749,775	1,894,316	24,11,000	...
39.—Guaranteed Companies: Surplus Profits, Land, and Supervision	—26,456	...	—1,764	...	—1,764	—13,000	...
40.—Subsidised Companies: Land, etc.	5,87,818	18,359	40,412	...	40,412	7,22,000	38,000
41.—Miscellaneous Railway Expenditure	5,40,198	20,601	37,387	...	37,387	7,45,000	27,000
TOTAL	4,55,53,435	38,960	3,039,493	8,580,963	11,620,456	4,69,77,000	65,000
Irrigation—							
42.—Major Works: Working Expenses	70,55,837	93,57,329	1,094,211	...	1,094,211	73,44,000	93,88,000
Interest on Debt	52,15,149	90,38,531	950,246	108,465	1,058,711	57,50,000	92,83,000
42A.—Expenditure on Protective Irrigation Works in addition to that charged under Famine Relief and Insurance	...	...	...	...	...	...	...
43.—Minor Works and Navigation	32,04,103	1,03,09,918	900,935	...	900,935	34,08,000	1,03,89,000
TOTAL	1,54,75,089	2,87,05,778	2,945,392	108,465	3,053,857	1,65,02,000	2,90,60,000
Other Public Works—							
44.—Construction of Railways charged to Provincial Revenues	...	18,671	1,245	...	1,245	...	20,000
45.—Civil Works	86,12,335	5,22,48,043	4,057,358	78,548	4,135,906	96,37,000	5,79,58,000
TOTAL	86,12,335	5,22,66,714	4,058,603	78,548	4,137,151	96,37,000	5,79,78,000
Military Services—							
46.—Army: Effective	20,31,33,282	...	13,542,219	2,211,982	15,754,201	20,41,46,000	...
Non-Effective	1,02,58,085	...	683,872	2,463,108	3,146,980	1,05,76,000	...
	21,33,91,367	...	14,226,091	4,675,090	18,901,181	21,47,22,000	...
46A.—Marine	37,79,010	...	251,934	209,223	461,157	38,19,000	...
47.—Military Works	1,23,57,178	...	823,812	34,530	858,342	1,28,00,000	...
47A.—Special Defences (1902)	82,934	...	5,529	23,075	28,604	54,000	...
TOTAL	22,96,10,489	...	15,307,366	4,941,918	20,249,284	23,13,95,000	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	44,68,77,910	36,26,70,625	53,969,902	19,122,916	73,092,818	45,67,01,000	37,54,69,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	1,34,10,533	894,036	...	894,036	...	2,71,75,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	...	...	...	...	...	...
Total Expenditure charged to Revenue	44,68,77,910	37,60,81,158	54,863,938	19,122,916	73,986,854	45,67,01,000	40,26,44,000

	ACCOUNTS, 1909-1910.			
	INDIA.		England.	TOTAL.
	Amount in Rupees.	Equivalent in £ at Rs 15 = £1.		
Capital Expenditure not charged to Revenue				
48.—State Railways	6,33,69,469	4,224,631	2,096,986	6,321,617
49.—Irrigation Works	1,52,37,319	1,015,821	36,528	1,052,349
TOTAL	7,86,06,788	5,240,452	2,133,514	7,373,966
50.—Redemption of Liabilities	...	...	...	...

Revenues of India, in India and in England—continued.

ESTIMATE, 1910-1911.			Increase + Decrease — as compared with Budget Estimate, 1910-1911.	BUDGET ESTIMATE, 1911-1912.					Increase + Decrease — of Budget, 1911-1912, as compared with Budget Estimate, 1910-1911.	Increase + Decrease — of Budget, 1911-1912, as compared with Revised Estimate, 1910-1911.
Total India (converted into £ at Rs. = £1).	England.	Total.		INDIA. (Rupee Figures.)		Total India (converted into £ at Rs. = £1).	England.	Total.		
				Imperial.	Provincial.					
£	£	£	£	Rs.	Rs.	£	£	£	£	£
29,370,400	5,642,900	35,013,300	-95,500	15,12,21,000	31,97,94,000	31,401,100	5,748,500	37,149,600	+2,040,800	+2,136,300
2,627,500	3,152,400	5,779,900	-87,100	4,20,38,000	...	2,802,500	3,397,200	6,199,700	+332,700	+419,800
...	3,357,800	3,357,800	...	...	...	...	3,357,800	3,357,800	...	+419,800
...	171,300	171,300	+100	...	...	...	177,700	177,700	+6,500	+6,400
246,600	219,300	465,900	-16,000	37,71,000	...	251,400	175,500	426,900	-55,000	-39,000
160,700	1,814,400	1,975,100	-45,200	22,10,000	...	147,300	1,673,500	1,820,800	-199,500	-154,300
-900	...	-900	-300	...	...	...	...	...	+600	+900
50,700	...	50,700	-59,800	15,20,000	6,000	101,800	...	101,800	-8,700	+51,100
51,500	...	51,500	-7,800	4,27,000	10,000	29,100	...	29,100	-30,200	-22,400
3,136,100	8,715,200	11,851,300	-216,100	4,99,66,000	16,000	3,332,100	8,781,700	12,113,800	+46,400	+262,500
1,115,500	100	1,115,600	+52,800	72,54,000	92,28,000	1,098,800	...	1,098,800	+36,000	-16,800
1,002,200	110,100	1,112,300	-5,000	66,44,000	92,16,000	1,057,300	112,300	1,169,600	+52,300	+57,300
...	...	...	...	18,00,000	...	120,000	...	120,000	+120,000	+120,000
919,800	400	920,200	-10,900	47,30,000	95,91,000	954,700	500	955,200	+24,100	+35,000
3,037,500	110,600	3,148,100	+36,900	2,04,28,000	2,80,35,000	3,230,800	112,800	3,343,600	+232,400	+195,500
1,300	...	1,300	+1,000	...	15,000	1,000	...	1,000	+700	-300
4,506,400	81,500	4,587,900	+28,900	1,03,23,000	7,09,85,000	5,420,500	80,000	5,500,500	+941,500	+912,600
4,507,700	81,500	4,589,200	+29,900	1,03,23,000	7,10,00,000	5,421,500	80,000	5,501,500	+942,200	+912,300
13,609,700	2,369,100	15,978,800	-321,900	20,67,72,000	...	13,784,800	2,452,600	16,237,400	-63,300	+258,600
705,100	2,487,800	3,192,900	+5,100	1,03,83,000	...	692,200	2,515,000	3,207,200	+19,400	+14,300
14,314,800	4,856,900	19,171,700	-316,800	21,71,55,000	...	14,477,000	4,967,600	19,444,600	-43,900	+272,900
254,600	206,900	461,500	-22,800	37,08,000	...	247,200	200,100	447,300	-37,000	-14,200
853,300	26,300	879,600	...	1,35,55,000	...	903,700	20,700	924,400	+44,800	+44,800
3,600	6,000	9,600	+8,100	1,01,000	...	6,700	200	6,900	+5,400	-2,700
15,426,300	5,096,100	20,522,400	-331,500	23,45,19,000	...	15,634,600	5,188,600	20,823,200	-70,700	+300,800
15,478,000	19,646,300	75,124,300	-576,300	46,64,57,000	41,88,45,000	59,020,100	19,911,600	78,931,700	+3,231,100	+3,807,400
1,811,700	...	1,811,700	+2,433,900	...	...	...	...	...	-1,093,800	-3,527,700
...	...	...		...	2,57,40,000	1,716,000	...	1,716,000		
57,289,700	19,646,300	76,936,000	+1,857,600	46,64,57,000	39,31,05,000	57,304,100	19,911,600	77,215,700	+2,137,300	+279,700

REVISED ESTIMATE, 1910-1911.				BUDGET ESTIMATE, 1911-1912.			
INDIA.		England.	Total.	INDIA.		England.	Total.
Amount in Rupees.	Equivalent in £ at Rs. = £1.			Amount in Rupees.	Equivalent in £ at Rs. = £1.		
Rs.	£	£	£	Rs.	£	£	£
68,97,000	5,793,100	1,939,900	7,724,000	8,92,28,000	5,948,600	2,154,600	8,103,200
71,95,000	1,146,300	67,000	1,213,300	1,79,83,000	1,198,900	67,800	1,266,700
6,939,400	1,997,900	...	8,937,300	10,72,11,000	7,147,500	2,222,400	9,369,900
...	...	5,904,100	5,904,100	...	...	...	...

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1909-1910.			REVISED ESTIMATE, 1910-1911.			BUDGET ESTIMATE 1911-1912.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Revenue (from Statement A)	₹ 73,882,288	₹ 711,207	₹ 74,593,495	₹ 79,376,200	₹ 950,300	₹ 80,326,500	₹ 77,228,700	₹ 806,200	₹ 78,034,900
Excess of Revenue over Expenditure charged to Revenue.			606,641			3,390,500			819,200
Railway and Irrigation Capital not charged to Revenue—									
Capital raised through Companies towards outlay on State Railways (net)	2,459,426	...	2,459,426	2,294,300	...	2,294,300	1,357,500	...	1,357,500
Capital subscribed by Native States towards outlay on State Railways.	66,667	...	66,667	...	...	...	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Repayments	8,115	2,005	10,120	...	1,800	1,800	...	2,000	2,000
NET			0						0
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
On account of Subscribed Capital	52,367	...	52,367	101,100	...	101,100	36,500	1,670,000	1,706,500
NET						101,100			36,500
Permanent Debt Incurred—									
Sterling Debt—									
India Stock	...	9,069,573	...	...	939,800	...	...	3,137,500	...
India Bonds	...	...	...	...	4,000,000	...	...	...	...
Indian Midland Railway Debentures.	...	...	...	...	3,654,100	...	...	...	...
Rupce Debt—									
Rupce Loan	1,666,667	...	...	1,000,000	...	...	1,333,300	...	...
TOTAL	1,666,667	9,069,573	10,736,240	1,000,000	8,593,900	9,593,900	1,333,300	3,137,500	4,470,800
NET			10,408,347			8,612,800			2,088,000
Temporary Debt Incurred—									
Temporary Loans	2,000,000	6,000,000	8,000,000	...	5,000,000	5,000,000	...	4,500,000	4,500,000
NET			0			0			0
Unfunded Debt—									
Deposits of Service Funds	93,396	...	...	92,200	...	...	90,700	...	...
Savings Bank Deposits.	4,975,478	...	...	5,335,700	...	...	5,092,500	...	...
TOTAL	5,068,874	...	5,068,874	5,427,900	...	5,427,900	5,183,200	...	5,183,200
NET			783,154			1,142,700			1,123,300
Deposits and Advances—									
Balances of Provincial Allotments	894,036	...	...	1,811,700	...	...	...	...	...
Appropriation for Reduction or Avoidance of Debt	475,338	...	...	566,300	...	...	500,000	...	...
Deposits of Local Funds—									
District Funds	3,483,445	...	...	3,618,300	...	...	3,473,900	...	...
Other Funds	1,203,859	...	...	1,198,300	...	...	1,145,000	...	...
Deposits of Sinking Funds	12,514	...	...	26,400	...	...	27,500	...	...
Gold Standard Reserve	...	11,967,260 (a)	...	...	11,633,800 (a)	...	...	9,498,400	...
Currency Reserve—									
Council Bills appropriated	...	1,000,000	...	...	2,545,000	...	...	1,333,300	...
Gold transferred	1,000,000	...	...	2,545,000	...	...	...	...	...
Departmental and Judicial Deposits	23,043,039	...	...	22,500,200	...	...	22,478,100	...	...
Advances	5,105,973	357	...	3,990,800	101,400	...	4,035,700	39,300	...
Suspense Accounts	120,547	...	...	22,100	...	...	41,000	...	...
Exchange on Remittance Accounts, net	17,726	...	...	22,700	...	...	...	...	...
Miscellaneous	83,707	...	38	81,600	...	...	24,500	...	...
TOTAL	35,440,184	12,967,655	48,407,839	36,383,400	14,280,200	50,663,600	31,725,700	10,871,000	42,596,700
NET			4,274,012			1,201,100			0
Carried over	120,644,588	28,750,440		124,582,900	28,826,200		116,864,900	20,986,700	

(a) Includes ₹ 8,000,000 and ₹ 6,000,000 respectively remitted from India by means of Council Bills in 1909-1910 and 1910-1911.

Government of India, in India and in England.

	ACCOUNTS, 1909-1910.			REVISED ESTIMATE, 1910-1911.			BUDGET ESTIMATE, 1911-1912.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Expenditure, Imperial and Provincial (from Statement B)	£	£	£	£	£	£	£	£	£
Add—Provincial Surpluses transferred to "Deposits"	53,969,902	19,122,916	73,092,818	55,478,000	19,646,300	75,124,300	59,020,100	19,911,600	78,931,700
Deduct—Provincial Deficits charged to "Deposits"	894,036	...	894,036	1,811,700	...	1,811,700	...	...	...
TOTAL	54,863,938	19,122,916	73,986,854	57,289,700	19,646,300	76,936,000	1,716,000	...	1,716,000
Railway and Irrigation Capital not charged to Revenue—							57,304,100	19,911,600	77,215,700
OUTLAY ON IRRIGATION WORKS	1,015,821	36,528	1,052,349	1,146,300	67,000	1,213,300	1,198,900	67,800	1,266,700
OUTLAY ON STATE RAILWAYS	4,224,631	2,096,986	6,321,617	5,793,100	1,930,900	7,724,000	5,948,600	2,154,600	8,103,200
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES—									
Indian Midland Railway	...	...	...	...	5,904,100	5,904,100	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital outlay	758,278	1,369,824	2,128,102	—811,400	1,138,000	326,600	512,700	923,300	1,436,000
NET			2,117,982			324,800			1,434,000
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for discharge of Debentures	...	54,583	54,583	...	...	...	...	1,670,000	1,670,000
NET			2,216			0			0
Permanent Debt Discharged—									
Sterling Debt—									
Madras Railway Debentures	...	179,400	...	...	542,300	...	...	868,700	...
Indian Midland Do.	...	...	...	...	...	...	...	907,500	...
B. B. C. I. Railway Debentures	...	...	...	...	275,600	...	...	...	...
India Bonds	...	...	...	...	...	...	...	500,000	...
Rupce Debt—									
4½ p. c. Loans	433	...	...	...	...	...	...	...	...
4 p. c. Loans	80,593	...	...	81,700	...	...	81,300	...	...
3½ p. c. Loans	1,134	...	...	100	...	...	500	...	...
3 p. c. Loan	66,333	...	...	81,300	...	...	23,800	...	...
Provincial Debentures	...	...	...	100	...	...	100	...	...
TOTAL NET	148,493	179,400	327,893	163,200	817,900	981,100	105,700	2,276,200	2,381,900
Temporary Debt Discharged—									
Temporary Loans	2,000,000	6,000,000	8,000,000	...	6,000,000	6,000,000	...	5,000,000	5,000,000
NET			0			1,000,000			500,000
Unfunded Debt—									
Special Loans	394	...	...	400	...	...	400	...	...
Deposits of Service Funds	89,032	...	...	90,500	...	...	92,300	...	...
Savings Bank Deposits	4,190,295	...	...	4,194,300	...	...	3,367,200	...	...
TOTAL NET	4,285,720	...	4,285,720	4,285,200	...	4,285,200	4,059,900	...	4,059,900
Deposits and Advances—									
Balances of Provincial Allotments	...	...	...	...	...	...	1,716,000	...	...
Deposits of Local Funds—									
District Funds	3,538,150	...	...	3,508,300	...	...	3,547,800	...	...
Other Funds	1,210,491	...	...	1,166,700	...	...	1,129,600	...	...
Gold Standard Reserve	344	9,426,550	...	...	13,156,400	...	...	9,492,000	...
Currency Reserve—									
Council bills appropriated	1,000,000	...	...	2,545,000	...	...	...	...	...
Gold transferred	...	1,000,000	...	...	2,545,000	...	...	...	...
Sums Invested	...	...	...	...	...	...	...	1,333,300	...
Departmental and Judicial Deposits	22,634,529	...	...	22,388,000	...	...	22,627,200	...	...
Advances	5,130,938	103,698	...	4,000,100	2,100	...	4,040,800	38,600	...
Suspense Accounts	58,827	...	...	90,900	...	...	10,900	...	...
Miscellaneous	21,083	217	...	...	...	...	...	...	...
TOTAL NET	33,603,362	10,530,465	44,133,827	33,759,000	15,703,500	49,462,500	33,072,300	10,863,900	43,936,200
Carried over	100,900,243	39,390,702	...	101,625,100	51,207,700	...	102,202,200	42,867,400	1,339,500

C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1909-1910.			REVISED ESTIMATE, 1910-1911.			BUDGET ESTIMATE, 1911-1912.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward . . .	120,644,588	28,750,440		124,582,900	28,826,200		116,864,900	20,986,700	
Loans and Advances by Imperial Government .	312,683	...	312,683	267,400	...	267,400	210,100	...	210,100
NET			157,027			167,300			0
Loans and Advances by Provincial Governments	1,749,526	...	1,749,526	1,392,600	...	1,392,600	1,006,000	...	1,006,000
NET			652,053			634,300			30,900
Loans to Local Boards for Railway Construction .	6,083	...	6,083	6,300	...	6,300	6,600	...	6,600
NET			6,083			6,300			6,600
Remittances—									
Inland Money Orders .	29,051,499	...		30,020,000	...		31,353,300	...	
Other Local Remittances .	45,260	...		422,900	...		398,200	...	
Other Departmental Accounts .	776,902	...		338,000	...		...	...
Net Receipts by Civil Treasuries from—									
Post Office . . .	979,614	...		1,215,200	...		1,295,600	...	
Railways . . .	9,845,540	...		10,946,000	...		9,673,000	...	
Net Receipts from Civil Treasuries by—									
Telegraph . . .	724,876	...		653,000	...		558,300	...	
Marine . . .	243,868	...		305,100	...		305,300	...	
Military Works . . .	...	...		765,500	...		816,500	...	
Military . . .	13,255,788	...		13,166,100	...		13,275,800	...	
Ordinary Public Works (including Military Works) .	4,734,173	...		...	...		...	...
Remittance Account between England and India—									
Railway transactions .	2,224,216	2,464,726		2,165,500	2,300,000		2,912,100	1,362,800	
Other . . .	859,750	394,211		1,122,100	924,800		652,300	709,000	
TOTAL	62,741,486	2,858,937	65,600,423	61,119,400	3,224,800	64,344,200	61,240,400	2,071,800	63,312,200
NET			286,264			299,200			2,200
Secretary of State's Bills draw . . .	...	(a) 18,006,586	18,006,586	...	(b) 23,500,000	23,500,000	...	(c) 15,825,000	15,825,000
TOTAL RECEIPTS	185,454,366	49,615,963		187,368,600	55,551,000		179,328,000	38,883,500	
Opening Balance	10,235,827	8,453,715		12,295,428	15,809,618		12,465,528	17,543,418	
GRAND TOTAL	195,690,193	58,069,678		199,664,028	71,360,618		191,793,528	56,426,918	

(a) In addition to £8,090,000 and £1,000,000 respectively for remittance of the Gold Standard and the Currency Reserves.
 (b) In addition to £600,000 and £2,545,000 respectively for remittance of the Gold Standard and the Currency Reserves.
 (c) In addition to £1,333,300 for remittance of the Currency Reserve.

N. G. BASU,
 Offg. Deputy Comptroller General

Government of India, in India and in England—continued.

	ACCOUNTS, 1900-1910.			REVISED ESTIMATE, 1910-1911.			BUDGET ESTIMATE, 1911-1912.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	100,900,243	39,390,702		101,625,100	51,207,700		102,202,200	42,867,400	
Loans and Advances by Imperial Government	155,656	...	155,656	100,100	...	100,100	324,300	...	324,300
NET			0			0			114,200
Loans and Advances by Provincial Governments	1,097,473	...	1,097,473	758,300	...	758,300	975,100	...	975,100
NET			0			0			0
Remittances—									
Inland Money Orders	29,035,450	...		30,000,000	...		31,333,300	...	
Other Local Remittances	...	...		422,900	...		398,200	...	
Other Departmental Accounts	771,798	...		335,000	...		...	...
Net payments into Civil Treasuries by—									
Post Office	978,584	...		1,215,200	...		1,295,600	...	
Railways	9,558,571	...		10,720,000	...		9,673,000	...	
Net Issues from Civil Treasuries to—									
Telegraph	726,992	...		653,000	...		558,300	...	
Marine	240,193	...		305,100	...		305,300	...	
Military Works	...	...		765,500	...		816,500	...	
Military	13,255,943	...		13,166,100	...		13,275,800	...	
Ordinary Public Works (including Military Works)	4,728,367	...		...	...		...	...
Remittance Account between England and India—									
Railway transactions	2,460,498	2,228,138		2,300,000	2,165,500		1,362,800	2,012,100	
Other	688,405	641,220		1,552,700	444,000		964,200	414,900	
TOTAL	62,444,801	2,869,358	65,314,159	61,435,500	2,603,500	64,045,000	59,983,000	3,327,000	63,310,000
NET			0			0			0
Secretary of State's Bills paid	(a) 18,796,592	...	18,796,592	(b) 23,279,500	...	23,279,500	(c) 15,825,700	...	15,825,700
TOTAL DISBURSEMENTS	183,394,765	42,260,060		187,198,500	53,817,200		179,310,300	46,194,400	
Closing Balance	12,295,428	15,809,618		12,465,528	17,543,418		12,483,228	10,232,518	
GRAND TOTAL	195,690,193	58,069,678		199,664,028	71,360,618		191,793,528	56,426,918	

(a) In addition to £8,000,000 and £1,000,000 respectively for remittance of the Gold Standard and the Currency Reserves.
 (b) In addition to £600,000 and £2,545,000 respectively for remittance of the Gold Standard and the Currency Reserves.
 (c) In addition to £1,333,300 for remittance of the Currency Reserve.

R. W. GILLAN,
Comptroller General.

J. S. MESTON,
Secretary to the Government of India.

D.—Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial Balances.

	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in £ at Rs 15 = £1.
	R	R	R	R	R	R	R	R	R	£
Accounts, 1909-1910.										
Balance at end of 1908-1909 . . .	17,69,903	9,92,397	12,00,730	58,43,588	30,09,360	14,75,898	1,20,07,393	69,82,925	3,32,81,594	2,218,773
Added in 1909-1910 . . .	7,21,755	25,15,371	5,49,270	32,74,065	20,45,221	13,00,559	12,66,326	17,37,966	1,34,10,533	894,036
Spent in 1909-1910 . . .	...	...	...	...	...	...	...	...	...	...
Balance at end of 1909-1910 . . .	24,91,658	35,07,768	17,50,000	91,17,653	50,54,581	27,75,857	1,32,73,719	87,20,891	4,66,92,127	3,112,809
Revised Estimate, 1910-1911.										
Balance at end of 1909-1910 . . .	24,91,658	35,07,768	17,50,000	91,17,653	50,54,581	27,75,857	1,32,73,719	87,20,891	4,66,92,127	3,112,809
Added in 1910-1911 . . .	4,41,000	26,19,000	53,30,000	31,90,000	34,79,000	34,65,000	21,24,000	65,26,000	2,71,75,000	1,811,700
Spent in 1910-1911 . . .	...	...	...	...	...	...	...	...	...	...
Balance at end of 1910-1911 . . .	29,32,658	61,26,768	70,80,000	1,23,07,653	85,33,581	62,41,857	1,53,97,719	1,52,46,891	7,38,67,127	4,924,509
Budget Estimate, 1911-1912.										
Balance at end of 1910-1911 . . .	29,32,658	61,26,768	70,80,000	1,23,07,653	85,33,581	62,41,857	1,53,97,719	1,52,46,891	7,38,67,127	4,924,509
Added in 1911-1912 . . .	...	...	...	...	...	...	...	...	...	...
Spent in 1911-1912 . . .	5,91,000	41,27,000	12,71,000	37,31,000	35,60,000	12,84,000	37,56,000	74,20,000	2,57,40,000	1,716,000
Balance at end of 1911-1912 . . .	23,41,658	19,99,768	58,09,000	85,76,653	49,73,581	49,57,857	1,16,41,719	78,26,891	4,81,27,127	3,208,509

N. G. BASU, R. W. GILLAN, J. S. MESTON,
Offg. Deputy Comptroller General. Comptroller General. Secretary to the Government of India.

FORT WILLIAM,
 FINANCE DEPARTMENT:
 March 24, 1911.

E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.		Accounts, 1909-1910.					Revised Estimate, 1910-1911.		Budget Estimate, 1911-1912.	
		Revenue.	Expenditure.		Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
			Refunds and Assignments.	Cost of Collection and Production.						
Revenue Heads.		£	£	£	£	£	£	£	£	£
Principal Heads of Revenue.	Land Revenue (excluding that due to Irrigation)	21,332,141	777,161	3,650,079	16,904,901		16,483,300		16,862,600	
	Opium	5,534,683	228,915	1,110,155	4,195,613		6,274,000		3,093,300	
	Salt	3,319,518	264,871	330,743	2,723,904		4,555,000		2,600,200	
	Stamps	4,548,304	52,036	151,789	4,344,479		4,647,800		4,607,800	
	Excise	6,537,854	75,628	397,913	6,064,313		6,408,100		6,719,500	
	Provincial Rates	539,223	923	4,945	533,355		541,100		536,800	
	Customs	4,965,118	109,136	217,495	4,638,487		6,182,000		5,849,600	
	Assessed Taxes	1,558,964	12,758	26,126	1,520,080		1,538,600		1,565,100	
	Forest	1,735,386	6,500	1,006,697	722,189		709,100		722,600	
	Registration	430,377	1,052	235,716	193,609		132,900		182,000	
	Tributes	588,307	198,952	...	389,355		413,000		423,500	
	TOTAL	51,089,875	1,727,932	7,131,658	42,230,285		46,084,900		43,223,000	
Total deduction from Revenue			8,859,590							
Expenditure Heads.										
Debt Services	Interest	1,184,343	2,115,045			930,702		793,300		948,100
Commercial Services.	Post Office	1,927,229	1,927,582				50,100		115,100	
	Telegraph	902,851	992,433			353				
	Railways	12,445,378	11,020,456		824,922	89,582		36,300		47,200
	Irrigation	3,660,156	3,053,857		606,299		1,534,400		1,849,800	
Other Public Works	Civil works, &c.	268,786	4,137,151			3,868,365		4,301,100		5,166,200
	Mint	125,953	143,758			17,805				
Civil Departments	Civil Departments	1,146,075	14,185,968			13,039,893		13,789,200		15,646,800
Miscellaneous Civil Services.	Superannuation	192,086	3,094,040			2,901,954		2,961,200		3,011,100
	Exchange	44,181	...		44,481		62,600			
	Miscellaneous	373,997	357,530		16,467		20,600			
Famine Relief and Insurance	Other heads	95,324	1,356,124			1,260,800		1,262,100		18,000
Military Services	Famine Relief	...	79,758			79,758		3,300		...
	Other heads	...	920,242			920,242		994,700		1,000,000
Provincial Adjustment	Army { Effective	875,557	15,754,201			14,878,644		15,067,000		15,253,400
	Non-effective	102,171	3,140,080			3,044,809		3,086,800		3,100,300
	Marine	83,460	461,157			377,697		371,000		356,900
	Military works	75,773	856,342			782,569		813,800		857,700
	Special Defences (1902)	...	28,604			28,604		9,600		6,900
Provincial Adjustment	TOTAL	74,593,495	73,092,818		1,500,677		5,202,200		1,716,000	
	Deficit		894,036			894,036		1,811,700		896,800
TOTAL		74,593,495	73,986,854		606,641		3,390,500		819,200	
Capital Account										
Capital Account	Surplus				606,641		3,390,500		819,200	
	Railway and Irrigation Capital not charged to Revenue									
	Capital raised through Companies towards outlay on State Railways				2,459,426		2,294,300		1,357,500	
	Capital subscribed by Native States towards outlay on State Railways				66,667				36,500	
	Capital raised and deposited by Railway Companies					2,216	101,100			
	Outlay on Irrigation Works					1,052,349	1,313,300		1,266,700	
	Outlay on State Railways					6,321,617	7,724,000		8,103,200	
	Outlay of Railway Companies					2,117,982	324,800		1,434,000	
	Capital involved in Redemption of Railway Liabilities					...	5,904,100		...	
	Permanent Debt				10,408,347		8,612,800		2,088,900	
	Temporary Debt						1,000,000			
	Unfunded Debt				783,154		1,142,700		1,123,300	
Debt, Deposits, Advances, and Remittances	Loans and Advances by Imperial Government				157,027		167,300			
	Loans and Advances by Provincial Governments				654,053		634,300		30,900	
	Loans to Local Boards for Railway Construction				6,183		6,300		6,600	
	Deposits and Advances				4,274,012		1,201,100			
	Remittances				286,264		299,200		2,200	
	Secretary of State's Bills drawn				18,006,586		23,500,000		15,825,000	
	Secretary of State's Bills paid					18,796,592		23,279,500		15,825,700
Cash Balance	Opening Balance				37,706,260	28,290,756	41,349,600	39,445,700	21,290,100	28,583,300
	Closing Balance				18,689,542		28,105,046	30,008,946	30,008,946	22,715,746
TOTAL		56,395,802	56,395,802		56,395,802	56,395,802	69,454,646	69,454,646	51,299,046	51,299,046

N. G. BASU,
Off. Deputy Comptroller General.
FORT WILLIAM,
FINANCE DEPARTMENT;
March 24, 1911.

R. W. GILLAN,
Comptroller General.

J. S. MESTON,
Secretary to the Government of India.

MEMORANDUM EXPLAINING THE DETAILS OF THE ESTIMATES.

1. In this memorandum the variations between the Budget and the Revised estimates of the current year, and between the latter and the Budget estimates of next year, are explained in detail for the major heads of account. Under most of the heads details by provinces have been given, and it may be explained that the figures shown against "India General" represent the transactions of the Central Government, including all expenditure directly controlled by it, of the minor administrations of Ajmer-Merwara, Baluchistan and Coorg, and of the convict settlement in the Andamans. The Budget estimates of Provincial and "Divided" expenditure in 1911-12 generally represent the allotments proposed by the several Governments and Administrations with whom regular provincial settlements have been concluded, and in the case of provinces having local Legislative Councils more detailed information regarding the figures will be found in the Financial Statements presented by the Local Governments to their respective Councils. *Introductory.*

2. The broad totals of revenue and expenditure for the last year, the current year and the ensuing year are as follows:— *General results.*

		Accounts, 1909-1910.
		£
Revenue		74,593,495
Expenditure charged to Revenue		73,986,854
Surplus		£ 606,641
		Revised, 1910-1911.
		£
Revenue		80,326,500
Expenditure charged to Revenue		76,936,000
Surplus		£ 3,390,500
		Budget, 1911-1912.
		£
Revenue		78,034,900
Expenditure charged to Revenue		77,215,700
Surplus		£ 819,200

These figures exclude all capital, debt and remittance transactions.

3. The accounts of 1909-10 are not discussed in this memorandum, but according to our usual practice in the past a brief explanation is given below of the principal divergences between the Revised estimates of revenue and expenditure as submitted to the Council twelve months ago, and the actual accounts of the year as closed, audited and compiled by the Comptroller and Auditor General, whose Appropriation Report has just been published in the *Gazette of India* of the 18th instant. It may be mentioned at the outset that the change in our Budget arrangements, necessitated by the Council reform scheme, has affected the accuracy of the Revised estimates. Previous to last year, these estimates were based on the audited accounts of ten months and on the approximate figures for the eleventh month under the principal revenue heads. Owing to the earlier presentation to the Legislative Council of the Financial Statement, the Revised estimates have now to be framed with reference to the audited accounts of nine months and the approximate figures for the tenth month. Corrections in the figures can of course be made after the presentation of the Financial Statement up to the time when *Accounts of 1909-10.*

the Budget is presented ; but for obvious reasons it is inconvenient to make any corrections at this stage unless they materially affect the estimates. Moreover the Government of India do not now exercise the same minute scrutiny over the Provincial figures as they used to do before.

The total revenue turned out about £219,000 more and the total expenditure about £97,800 less than the Revised estimate, with the result that the year's surplus was £316,800 larger than was anticipated. If the Provincial figures are eliminated, it will be found that the improvement occurred chiefly under three heads. The Military figures were better by £178,000, mainly as the result of larger recoveries on account of clothing and medical stores supplied on payment and a smaller expenditure on food supplies and on purchase of stores both in India and in England. Customs showed an improvement of £52,300 owing to a larger yield of the cotton excise and the rice export duties ; and there was an increase of £47,500 in the Imperial share of Land Revenue including the portion due to Irrigation. Under Railways, a decrease of £46,000 in the net traffic receipts was nearly counterbalanced by a decrease of £42,000 in the interest and miscellaneous charges.

Authors of Memo-
randum.

4. Paragraphs 185 to 212 of this Memorandum have been communicated by Mr. J. B. Brunyate, C.I.E., Secretary to the Government of India in the Military Finance branch : and the rest of the Memorandum has been drafted by Mr. Bhupendra Nath Mitra, M.A., Assistant Secretary in the Finance Department.

I AND 3.—LAND REVENUE. REVENUE.

(Including the portion due to Irrigation.)

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	14,99,376	17,93,778	18,83,663	17,38,000	16,28,000	17,24,000
2. North-West Frontier . .	23,54,850	23,42,121	23,30,699	23,19,000	21,75,000	22,60,000
3. Other Provinces . . .	14,93,496	5,81,726	10,43,159	15,05,000	11,40,000	13,97,000
Total . . .	53,47,722	47,17,625	52,57,521	55,62,000	49,43,000	53,81,000
<i>Divided and Provincial.</i>						
1. Central Provinces . . .	1,59,86,051	1,66,30,801	1,87,74,671	1,87,58,000	1,83,00,000	1,85,00,000
2. Burma . . .	3,87,39,774	4,10,68,005	4,20,29,468	4,34,00,000	4,24,00,000	4,36,69,000
3. Eastern Bengal and Assam . . .	1,94,35,602	1,95,33,022	2,01,21,586	2,01,00,000	2,02,25,000	2,03,40,000
4. Bengal . . .	2,84,51,336	2,90,21,355	2,95,91,736	2,91,37,000	2,93,00,000	2,93,16,000
5. United Provinces . . .	5,30,49,572	6,56,19,626	6,98,61,785	6,76,84,000	6,73,09,000	6,69,68,000
6. Punjab . . .	2,48,36,729	2,45,79,377	3,13,87,524	3,04,90,000	2,99,00,000	3,17,00,000
7. Madras . . .	6,27,77,317	6,37,01,233	6,49,15,137	6,60,67,000	6,64,11,000	6,75,79,000
8. Bombay . . .	4,77,73,723	4,78,79,532	5,48,03,513	5,28,28,000	5,35,33,000	5,38,33,000
Total . . .	29,10,50,104	30,80,33,941	33,14,85,420	32,84,64,000	32,73,78,000	33,49,05,000
TOTAL REVENUE R	29,63,97,826	31,27,51,566	33,67,42,941	33,40,26,000	33,23,21,000	34,02,86,000
Shown under I.—Land Revenue R	28,07,89,837	29,63,85,808	31,90,82,121	31,70,84,000	31,43,31,000	32,12,82,000
Shown under XXIX.—Irrigation R	1,56,07,989	1,63,65,668	1,67,60,820	1,69,42,000	1,79,90,000	1,90,04,000
Equivalent of total Revenue in Sterling £	19,759,855	20,850,104	22,449,529	22,268,400	22,154,700	22,685,800
Shown under I.—Land Revenue £	18,719,322	19,759,060	21,332,141	21,138,900	20,955,400	21,418,800
Shown under XXIX.—Irrigation £	1,040,533	1,091,044	1,117,388	1,129,500	1,199,300	1,267,000

EXPENDITURE.

<i>Imperial.</i>						
1. India General . . .	6,70,757	7,13,738	7,09,343	6,50,000	6,80,000	6,29,000
2. North-West Frontier . .	5,98,411	5,58,745	5,87,200	6,07,000	5,84,000	6,14,000
3. Other Provinces . . .	17,57,939	24,07,398	26,21,963	29,85,000	27,20,000	29,81,000
Total . . .	30,27,107	35,79,881	39,18,506	42,42,000	39,84,000	42,24,000
<i>Divided and Provincial.</i>						
1. Central Provinces . . .	35,51,474	37,39,513	38,16,408	39,10,000	39,45,000	39,60,000
2. Burma . . .	64,45,276	68,19,354	66,35,741	68,45,000	66,85,000	68,33,000
3. Eastern Bengal and Assam . . .	32,19,351	30,67,804	30,63,240	31,52,000	31,11,000	32,29,000
4. Bengal . . .	37,67,946	37,10,161	37,24,433	39,86,000	38,60,000	40,70,000
5. United Provinces . . .	85,53,286	86,76,311	83,67,891	84,62,000	84,53,000	85,56,000
6. Punjab . . .	48,11,203	49,74,947	47,85,927	49,35,000	47,46,000	48,45,000
7. Madras . . .	1,15,00,742	1,20,17,254	1,24,04,096	1,28,27,000	1,28,01,000	1,31,77,000
8. Bombay . . .	76,26,640	81,16,793	80,21,413	82,36,000	80,00,000	81,81,000
Total . . .	4,94,75,918	5,11,22,137	5,08,24,159	5,23,53,000	5,16,01,000	5,28,51,000
TOTAL INDIA R	5,25,03,025	5,48,02,018	5,47,42,665	5,63,95,000	5,55,85,000	5,70,75,000
Equivalent in Sterling £	3,500,202	3,653,468	3,649,511	3,773,000	3,705,700	3,805,000
England . . .	1,138	464	568	1,300	2,500	800
TOTAL EXPENDITURE £	3,501,340	3,653,932	3,650,079	3,774,300	3,708,200	3,805,800

Statement showing the distribution between Imperial and Provincial of the land revenue shown in the preceding table under 1910-11 and 1911-12.

	1910-1911.		1911-1912, Budget.
	Budget.	Revised.	
1. Total divided revenue	31,47,69,000	31,33,01,000	32,07,87,000
<i>Imperial.</i>			
2. Imperial share according to the terms of the provincial settlements	16,95,32,000	16,86,62,000	16,31,75,000
3. Deduct :—			
(a) Fixed recurring assignments from Imperial to Provincial under the terms of the provincial settlements, including permanent additions subsequently made to them	3,33,24,000	3,34,08,000	5,77,000
(b) Assignments in connection with the scheme for the incidence of famine relief expenditure (<i>vide</i> para. 54 of Financial Statement for 1907-1908)	37,50,000	37,50,000	37,50,000
(c) Non-recurring grants :—			
(i) under the terms of the provincial settlements	8,39,000	53,23,000	8,77,000
(ii) in aid of outlay on the improvement of education and sanitation, treated as a special appropriation from the opium revenue of the year . . . . .	...	1,47,17,000	...
(iii) other items	3,16,000	1,04,39,000	3,49,000
Total assignments	3,82,29,000	6,76,37,000	55,53,000
4. Net Imperial share of divided revenue	13,13,03,000	10,10,25,000	15,76,22,000
5. Add—Wholly Imperial Revenue	55,62,000	49,43,000	53,81,000
TOTAL	13,68,65,000	10,59,68,000	16,30,03,000
Shown under I.—Land Revenue	12,22,74,000	9,56,41,000	15,25,44,000
" " XXIX.—Irrigation	1,45,91,000	1,03,27,000	1,04,59,000
<i>Provincial.</i>			
1. Share of divided revenue	18,34,66,000	21,22,76,000	16,31,65,000
2. Wholly Provincial Revenue	1,36,95,000	1,40,77,000	1,41,18,000
TOTAL	19,71,61,000	22,63,53,000	17,72,83,000
Shown under I.—Land Revenue	19,48,10,000	21,86,90,000	16,87,38,000
" " XXIX.—Irrigation	23,51,000	76,63,000	85,45,000

5. The Imperial expenditure shown against "Other Provinces" in the table at page 593 represents the cost of survey and record-of-right operations on a large scale in Bengal and Eastern Bengal and Assam undertaken more for administrative than for fiscal purposes. The expenditure is of a temporary and varying character and was accordingly not considered suitable for inclusion in the financial settlements with the two provinces. Three-fourths of the charges are eventually recovered from landlords and tenants, for the protection of whose rights the operations are primarily undertaken; and the recoveries are shown in the table as Imperial revenue against "Other Provinces."

REVENUE.

(a) Wholly Imperial.

6. The latest estimate for 1910-11 is R6.19 lakhs less than the Budget *Revised, 1910-11.* forecast, owing mainly to the postponement of the recovery of survey and settlement charges in certain districts in Eastern Bengal and the grant of remissions in the North-West Frontier Province. Budget for 1911-12 is *Budget, 1911-12.* R4.38 lakhs higher than the Revised for the current year, the major portion of the increase occurring under recoveries of survey and settlement expenditure in Eastern Bengal and Assam.

(b) Divided and wholly Provincial.

7. The total collections in 1910-11 are likely to fall short of the Budget *Revised, 1910-11.* estimate by R10.86 lakhs. There is a considerable deficiency of R10 lakhs in Burma, mainly in consequence of an over-sanguine allowance in the Budget for the extension of cultivation and the consequent growth in the ordinary land revenue. Smaller decreases occur in the Punjab (R5.9 lakhs), owing chiefly to unexpected delays in the sale of proprietary rights in the canal colonies and in the Central and the United Provinces (R4.58 lakhs and R3.75 lakhs respectively) due to larger remissions and suspensions and to a prompter collection of arrears in the previous year. But these are nearly counterbalanced by increases in Bombay (R7.05 lakhs) caused by the transfer of Government land to the Port and City Improvement Trusts and the revision of the assessment of alienated lands, in the two Bengals (R2.88 lakhs) owing to increased collection of arrears, and in Madras (R3.44 lakhs). In the last named province, the Budget provided for a special receipt of about R10 lakhs from the sale of waste lands under the Divi pumping project. It is not expected that any material portion of this will be realized in the current year; but the loss will be more than made up by increased collection of ordinary revenue, partly in consequence of the favourable character of the seasons which has reduced the need for remissions and accelerated the recovery of arrears, and partly owing to the consolidation in the land revenue demand, in the districts served by the Kurnool-Cuddapah canal, of receipts which have been hitherto credited to the Irrigation Department.

8. The total Budget for next year is R75.27 lakhs more than the Revised *Budget, 1911-12.* estimate for 1910-11. The increase is largest in the Punjab (48 lakhs) where the Local Government expects to realise about 53 lakhs in 1911-12 by the sale of proprietary rights in the canal colonies under the provisions of the Canal Colonies Bill which is now engaging the consideration of the local Legislative Council; the consolidation in the land revenue demand of the owner's rate hitherto levied in certain tracts watered by the Lower Chenab canal will also lead to an increase of revenue under this head, but the improvement will be more than counterbalanced by reduced collection of arrears. In Madras, the Budget estimate includes 10 lakhs on account of sale-proceeds of waste lands under the Divi pumping project. Provision for normal growth has been made in all the provinces, though it has been obscured in several cases by the absence of any large collection of arrears.

(c) Adjustments between Imperial and Provincial.

9. The table at page 594 shows the amount of Land Revenue assigned for Provincial expenditure in the two years. The large decrease in 1911-12 in the gross Imperial share of the divided revenue, in spite of an increase in the latter, is due to the changes which it has been decided to introduce in the financial

settlements with the various provinces with effect from the ensuing year. The object of these changes is the conversion of fixed recurring assignments of Land Revenue, which in most provinces have become unduly large, into increased shares of growing revenue. A summary of the changes is given below:—

- (1) The provincial share of Land Revenue (including the portion of it which is credited to "Irrigation") as well as of the corresponding charge under refunds and assignments, will be raised from one-half to five-eighths in Burma and from three-eighths to one-half in the Punjab.
- (2) Excise revenue and expenditure (including refunds and assignments) will become wholly provincial in Eastern Bengal and Assam and in Bombay, while in the Central Provinces, Bengal and the United Provinces the provincial share of the same will be raised from one-half to three-fourths.
- (3) The revenue under Assessed Taxes realised in the Public Works Department which has hitherto been treated as wholly Imperial will be divided in moieties between Imperial and Provincial. This is a subsidiary change which has become necessary owing to the amalgamation of the Civil and Public Works Account offices.
- (4) Forest revenue and expenditure (including refunds) will become wholly provincial in all the eight provinces having regular provincial settlements.
- (5) The provincial share of revenue and expenditure under the head Major Irrigation Works (excluding the portion of Land Revenue credited under the head) will be raised from three-eighths to one-half in the Punjab, the net revenue guaranteed to the Provincial Government under the head being also raised from Rs 30.75 lakhs to Rs 41 lakhs.
- (6) The revenue and expenditure in Bengal under the Major and Minor Irrigation heads, which are now wholly provincial, will be divided in moieties between Provincial and Imperial, the latter thus bearing a share of the loss which at present falls only on Provincial revenues.
- (7) Except as stated above, the incidence of revenue and expenditure between Imperial and Provincial will continue as at present.

Under the new arrangements, divisible Land Revenue will therefore be shared in moieties between Imperial and Provincial in all the provinces except Burma and the United Provinces where the provincial share will be respectively five-eighths and three-eighths.

10. The changes may also be described, province by province, as follows:—
In the Central Provinces, the fixed assignment is reduced by Rs 21.45 lakhs, and the provincial share of the Excise revenue (net) raised from $\frac{1}{2}$ to $\frac{3}{4}$.

In Burma, the assignment is reduced by Rs 79.64 lakhs, and the provincial share of the Land Revenue raised from $\frac{1}{2}$ to $\frac{5}{8}$; this wholly exceptional treatment being meant as a recognition, not only of the special needs of the province, but also of the indirect contribution which its land makes to the Imperial resources through the export duties on rice.

In Eastern Bengal and Assam, the assignment is reduced by Rs 38.87 lakhs, and the net Excise revenue is made wholly provincial.

In Bengal, the assignment is reduced by 54.68 lakhs: the provincial share in the net Excise revenue is raised from $\frac{1}{2}$ to $\frac{3}{4}$; and one-half of the net Irrigation expenditure, so far as it is at present wholly provincial, is transferred to the Imperial charge. A special recurring grant of Rs 7.46 lakhs is then made to the province, in view of its peculiar difficulties, and more particularly of the high cost of its police reforms.

In the United Provinces, the assignment is reduced by Rs 28.84 lakhs, and the provincial share of the net Excise revenue is raised from $\frac{1}{2}$ to $\frac{3}{4}$.

In the Punjab, the assignment is reduced by Rs 46.58 lakhs, and the provincial share in the Land Revenue and in the net Irrigation revenue from Major Works is raised from $\frac{3}{8}$ to $\frac{1}{2}$.

In Madras, the assignment is reduced by Rs 3.51 lakhs.

In Bombay, the assignment is reduced by Rs 85.19 lakhs, and the net Excise revenue is made wholly provincial.

Finally, in all the eight provinces the Forest revenue and expenditure are entirely provincialized.

11. The effect of the above changes and of certain minor adjustments which it has been decided to incorporate in the contemplated permanent settlements is to alter the total recurring assignment from Imperial to Provincial of Rs34·08 lakhs in the Revised to a net recurring assignment of Rs13·63 lakhs from Provincial to Imperial, distributed as follows :—

[Lakhs.]

	RECURRING ASSIGNMENT.	
	From Imperial to Provincial.	From Provincial to Imperial.
Central Provinces	21·40	...
Burma	13·12	...
Eastern Bengal and Assam	13·55	...
Bengal . . . . .	...	18·40
United Provinces . . . . .	...	19·26
Punjab	6·77	...
Madras . . . . .	...	21·43
Bombay . . . . .	...	9·38
	54·84	68·47
Net . . . . .	...	13·63

The actual entry shown under " Budget of 1911-12 " against item 3.(a) of the table on page 22 is, however, an assignment of Rs5·77 lakhs from Imperial to Provincial owing to provision having been made for the following additional recurring contributions :—

	Central Inces.	Burma.	Eastern Bengal and Assam.	Bengal.	United Inces.	Punjab.	Madras.	Bombay.	TOTAL.
I. Assignments from Imperial to Provincial:									
(1) Balance of promised contribution in aid of—									
(a) police reforms with reference to the recommendations of the Police Commission	1·74	...	...	...	3·77	...	...	3·25	8·76
(b) scheme for the constitution of additional districts in Madras . . . . .	...	...	...	...	...	...	3·34	...	3·34
(c) scheme for the revision of pay of ministerial establishments in Eastern Bengal and Assam . . . . .	...	...	1·69	...	...	...	...	...	1·69
(2) Contribution to Eastern Bengal and Assam under the terms of its provincial settlement in aid of schemes for the re-organisation of the river and subordinate police . . . . .	...	...	3·00	...	...	...	...	...	3·00
(3) Compensation for liability incurred in relieving Municipalities of police charges . . . . .	...	...	...	...	3·58	5·22	...	...	8·80
Total	1·74	...	4·69	...	7·35	5·22	3·34	3·25	25·59
II. Contribution from Provincial to Imperial owing to transfer to the Imperial section of the accounts of charges of Public Works account offices hitherto debited in the Provincial section	·48	·98	·94	·81	·67	·23	1·38	·70	6·19
Net, from Imperial to Provincial									19·40

Several of the figures given in the above table are provisional in character and liable to alteration when the exact financial effect of the different schemes has been worked out.

12. It has been decided to distribute about a third of the opium revenue realised in the current year in excess of R7 crores among the several Provincial Governments to be applied to initial or capital expenditure on large schemes of educational and sanitary development. The total amount allotted for this purpose is R147·17 lakhs; and this sum has accordingly been placed at their disposal by non-recurring assignments of Imperial Land Revenue in the current year. The distribution of the total figure is given below:—

	Education.	Sanitation.	Total.
Central Provinces	4·00	2·00	6·00
Burma	8·00	7·00	15·00
Eastern Bengal and Assam	11·17	9·00	20·17
Bengal	24·50	10·00	34·50
United Provinces	15·91	10·50	26·41
Punjab	9·00	10·00	19·00
Madras	6·57	4·25	10·82
Bombay	11·02	4·25	15·27
	<u>90·17</u>	<u>57·00</u>	<u>147·17</u>

The amount allotted to the Punjab under Sanitation includes R5 lakhs for the Research Institute at Kasauli.

13. The following are the details of the other non-recurring grants given in the two years:—

(a) Grants made under the terms of the Provincial settlements:—

	1910-1911.	1911-1912.
(1) to bring the net Irrigation revenue in the United Provinces and Punjab up to the amounts guaranteed in the settlements	7·19	8·77
(2) towards cost of new buildings required in connection with the scheme for the creation of new districts in Madras	18·50	...
(3) towards initial outlay in connection with the schemes for the re-organisation of the river police and the subordinate police in Eastern Bengal and Assam	27·54	...
	<u>53·23</u>	<u>8·77</u>

(b) Other grants—

(1) Contribution towards the Rangoon River ... training scheme	25·00	...
(2) Contribution to the Bombay Improvement Trust	50·00	...
(3) Contribution for the improvement and extension of the General Hospital at Lahore	10·00	...
(4) Grants-in-aid of university and collegiate education in the Central Provinces, Eastern Bengal and Assam, Bengal, the Punjab and Bombay	3·15	...
(5) Grant to the United Provinces for tank restoration works out of the special provision made in the Imperial Budget under Minor Irrigation works for the improvement of irrigation	1·64	...
(6) Contribution to meet provincial expenditure in connection with the entertainment of His Imperial Highness the Crown Prince of Germany	1·48	...
(7) Annual contribution to the Calcutta Improvement Trust for a period of sixty years . . . . .	...	1·50
(8) Miscellaneous adjustments representing mainly refund of expenditure undertaken on behalf of the Imperial Government or of Provincial revenue erroneously credited as Imperial	13·12	1·99
	<u>104·39</u>	<u>3·49</u>

A considerable portion of the amounts shown against the last entry represents the refund to the Government of the Punjab of certain receipts from sale of lands which should have been properly credited to Provincial revenues, but of which the Imperial Government has received a share. Some of the grants, and in particular those to the Bombay and Calcutta Improvement Trusts, will not be actually paid until certain conditions have been satisfied.

14. The special assignments of Imperial revenue to Provincial Governments affect the distribution between Imperial and Provincial of the receipts credited to the head "I.—Land Revenue." The large decrease in the Imperial share of land revenue credited under "XXIX.—Major Irrigation Works" in the Revised estimate for the current year, as compared with the Budget, and the large increase in the corresponding Provincial revenue, are purely nominal and are due to an altogether different cause. In Madras it was formerly the practice to divide the gross land revenue collections between Imperial and Provincial, before deducting from them the portion of Land Revenue due to Irrigation. The deduction on the latter account was then made from the Imperial share of "I.—Land Revenue" and credited as a wholly Imperial receipt under "XXIX.—Major Irrigation Works." It has now been decided to deduct the revenue due to irrigation and transfer it to the shared head "Major Irrigation Works" before allocating the rest of the "Land Revenue" receipts between Imperial and Provincial. The arrangement is purely an account matter and the net effect on the total Imperial and total Provincial revenues is *nil*. It may be mentioned that Bombay and the Punjab follow the arrangement recently adopted in Madras; while in Burma and the United Provinces the older arrangement still prevails.

EXPENDITURE.

(a) Wholly Imperial.

15. The saving of Rs 2.58 lakhs in the Budget grant for 1910-11 is chiefly Revised, 1910-11. due to lapses in the provision for survey and settlement expenditure in Bengal and Eastern Bengal and Assam. The increase of Rs 2.4 lakhs in the Budget Budget, 1911-12. estimate for 1911-12 over the Revised for the current year also occurs mainly in this item of expenditure.

(b) Divided and Provincial.

16. The total expenditure in 1910-11 is now estimated at Rs 7.52 lakhs Revised, 1910-11. less than the Budget estimate. Lapses in grants will take place in every province with the exception of the Central Provinces, where the savings due to the abandonment of the proposals for the re-organisation of the Commission and the postponement of reforms in connection with the subordinate Land Records establishments have been more than counterbalanced by increase in survey and settlement charges.

17. The total Budget estimate for the next year is Rs 12.5 lakhs higher Budget, 1911-12. than the Revised for the current year—the increase being distributed over all the provinces. Special provision has been made in Burma for the creation of a new Syriam district; in Bengal for the payment of arrears of increased pay to ministerial officers; in Eastern Bengal and Assam for the introduction of the scheme for the improvement of the pay of ministerial officers which has recently been sanctioned by the Secretary of State; in the United Provinces for improving the cadre of Assistant Commissioners and Deputy Collectors; in the Punjab for the re-organisation of the Provincial Civil Service and for repairs to *patwarkhanas*; in Madras for the formation of the new Chittoor district, the re-organisation of the Provincial Civil Service, the grant of increased pay to Subordinate Magistrates and Deputy tahsildars and the revision of taluq and village establishments; and in Bombay for the revision of the grades of Assistant Collectors. In the Central Provinces a provision of '66 lakh on account of contemplated reforms in connection with the subordinate Land Records establishments is obscured by smaller provision for survey and settlement expenditure.

II AND 4.—OPIUM.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
INDIA.						
Revenue—						
Bengal—Sale of Opium	6,60,29,825	6,35,16,673	6,81,92,200	6,57,30,000	10,86,06,000	5,55,25,000
Bombay—Pass Fees.	93,07,200	2,09,81,700	1,08,62,101	...	2,86,000	46,30,000
Excise Opium and other Revenue	33,37,761	37,73,449	37,65,944	40,29,000	40,26,000	40,51,000
TOTAL R	7,86,74,786	8,82,71,824	8,30,20,245	6,97,59,000	11,29,18,000	6,42,06,000
Equivalent in Sterling	5,244,986	5,884,788	5,534,683	4,650,600	7,527,900	4,280,400
Expenditure—						
Payments to Cultivators, including purchase of Opium	2,25,58,149	1,62,93,113	1,46,83,428	1,45,00,000	1,69,69,000	1,60,69,000
Other Charges.	24,57,332	22,31,332	19,57,434	19,46,000	17,75,000	16,76,000
TOTAL INDIA R	2,50,15,481	1,85,24,445	1,66,40,862	1,64,46,000	1,87,44,000	1,77,45,000
Equivalent in Sterling	1,667,699	1,234,963	1,109,391	1,096,400	1,249,600	1,183,000
ENGLAND.						
Other Charges £	1,742	1,125	764	500	500	500
TOTAL £	1,669,441	1,236,088	1,110,155	1,096,900	1,250,100	1,183,500
Statistics—						
Bengal—						
Chests sold	48,900	45,900	42,300	37,560	37,560	30,210
Average price	R1,350	R1,384	R1,612	R1,750	R2,925	R1,840
Chests produced	38,126	40,001	28,125	...	29,000	...
Chests in Balance, March 31	61,239	55,333	41,158	...	32,598	...
Reserve, December 31	34,807	26,132	22,933	16,958	11,458	9,018
Bombay—						
Chests passed for export	15,512	34,969	18,109	...	476	5,938
Rate of duty	R600	R600	R600	...	R600	R600 & 800

REVENUE.

(i) Bengal opium.

Revised, 1910-11.

18. The actual revenue realised at the sales of Bengal opium held during the year has amounted to R10,86.06 lakhs. The total revenue from this source therefore exceeds the Budget estimate by the enormous sum of R4,28.76 lakhs.

Budget, 1911-12.

19. It is intended to sell 23,080 chests of Bengal opium at the public auctions at Calcutta in the last nine months of the calendar year 1911, made up as follows :

April to June at 2,620 chests each	7,860
July to November at 2,530 chests each	12,650
December	2,570
	<u>23,080</u>

During this period a parcel of 300 chests will also be taken for Formosa, and another parcel of 200 chests for the Government of the Straits Settlements. It is further assumed for the purposes of the estimates that 6,630 chests will be sold in the first quarter of the calendar year 1912, though the figure is at present very speculative. The total number of chests which will be sold for export during the financial year 1911-12 is thus 30,210. Of these 10,210 chests

will, so far as can be foreseen at present, be earmarked for China, and it is anticipated that they will fetch an average price of Rs. 2,500 a chest. For the remaining 20,000 chests it is not considered safe to budget for a higher average price than Rs. 1,500 a chest. The Budget estimate of revenue from Bengal opium has therefore been taken at Rs. 5,55.25 lakhs made up as follows:—

	Lakhs.
10,210 chests at an average of Rs. 2,500 a chest	2,55.25
20,000 " " " " of Rs. 1,500 a "	3,00.00
	<hr/>
	5,55.25

(ii) *Malwa opium.*

20. No provision on this account was made in the Budget estimates for the current year as duty had been received in the preceding year on the full amount of Malwa opium which could be exported during 1910-11. To prevent hardship to the Baroda State it was, however, subsequently decided to allot 7 per cent of the permissible exports from Bombay during the calendar years 1910 and 1911 to opium grown in Baroda. Baroda has been unable to supply the full amount of 847 chests allotted to it for export in 1910, and the deficiency had to be made good by permitting the export of Malwa opium proper which had received a guarantee of priority of shipment in 1911. The Revised estimate provides for the duty which is likely to be received on account of Baroda opium during the current financial year. *Revised, 1910-11.*

21. In the Budget estimate for 1911-12 provision has been made for duty likely to be received on Baroda opium under the arrangement mentioned above as well as for duty on 5,338 chests of Malwa opium in respect of which a promise has already been given that the privilege of export in 1912 will be allowed on payment of a duty of Rs. 800 per chest. *Budget, 1911-12.*

(iii) *Excise opium and other revenue.*

22. Under this head the Revised estimate for 1910-11 does not materially differ from the Budget figure. The Budget estimate for 1911-12 provides for the normal annual growth. *Revised, 1910-11.*
Budget, 1911-12.

EXPENDITURE.

23. The Revised estimate of expenditure in the current year is expected to exceed the Budget provision by Rs. 22.98 lakhs. There is a large increase of Rs. 24.69 lakhs in the payments to cultivators owing to a very considerable improvement in the outturn of the crop of 1910; while there is a saving of Rs. 1.71 lakhs under "Other charges" owing to the amalgamation of the two opium agencies with effect from the 1st November 1910. The Budget estimate for 1911-12 provides for a reduction of expenditure both under "Payments to cultivators" and under "Other charges" owing to a further curtailment of cultivation. *Revised, 1910-11.*
Budget, 1911-12.

III AND 5.—SALT.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912. Budget.
				Budget.	Revised.	
REVENUE.						
Northern India (a)	1,12,53,267	1,12,44,476	1,11,45,338	1,17,00,000	1,07,30,000	1,11,50,000
Burma (b)	18,69,528	18,90,109	21,01,194	20,75,000	20,70,000	21,50,000
Eastern Bengal (b)	14,63,247	14,76,151	13,26,822	14,25,000	12,80,000	13,75,000
Bengal (b)	1,07,88,894	1,12,46,304	1,14,59,851	1,18,25,000	99,89,000	1,04,00,000
Madras (a)	1,22,52,898	1,06,20,404	1,06,73,640	1,10,00,000	1,08,00,000	1,09,00,000
Bombay (a)	1,24,56,986	1,26,64,943	1,30,85,922	1,29,00,000	1,30,75,000	1,34,00,000
TOTAL R	5,00,84,820	4,91,42,387	4,97,92,767	5,09,25,000	4,79,44,000	4,93,75,000
Equivalent in Sterling £	3,338,988	3,276,159	3,319,518	3,395,000	3,196,200	3,291,700
CHARGES.						
Establishment charges	45,12,685	40,31,601	39,84,025	41,81,000	43,73,000	42,78,000
Cost of Salt purchased by Government	9,33,354	10,91,290	9,68,524	11,87,000	12,85,000	12,12,000
Total India R	54,46,039	51,22,891	49,52,549	53,68,000	56,58,000	54,90,000
Equivalent in Sterling £	363,069	341,526	330,170	357,900	377,200	366,000
England	415	1,582	573	100	2,300	500
TOTAL £	363,484	343,108	330,743	358,000	379,500	366,500
Total Consumption Mds.	4,43,90,000	4,54,10,000	4,58,00,000	4,68,16,000	4,56,45,000	4,66,00,000

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported salt.

REVENUE.

Revised, 1910-11.

24. The total quantity of salt issued for consumption in the first nine months of the current year showed an advance of 3·33 lakhs of maunds over the corresponding issue in the preceding year. A considerable drop of 2·87 lakhs of maunds has, however, occurred in January, almost wholly in Northern India. The local revenue authorities ascribe the falling-off in the demand to the severe recrudescence of plague in the United Provinces and consider it unlikely that any recovery will take place during the current financial year. The Revised estimate of consumption is therefore taken at 11·71 lakhs of maunds less than the Budget forecast. With a duty of R1 per maund, this would have resulted in a decrease of R11·71 lakhs in the Budget estimate of revenue. The actual shortage will, however, amount to R29·81 lakhs owing mainly to a more rapid adoption of the credit system of payment of duty in Bengal.

Budget, 1911-12.

25. A recovery in the consumption is expected in 1911-12, and provision has been made in the Budget for a moderate growth of 9·55 lakhs of maunds. The increase in revenue over the Revised estimate for 1910-11 is, however, estimated at R14·31 lakhs, i.e., R4·76 lakhs more than what would have been obtained from the growth in consumption. A portion of this excess represents the normal growth in the miscellaneous revenue credited under the head, but a major portion of it arises in the following manner. The growth of the credit system in Bengal will result in R17·25 lakhs of revenue which is due in respect of 1910-11 being collected after the close of the year. While this amount will be realised in

1911-12, it is estimated that R31 lakhs which will fall due during the latter year will remain outstanding at its end. The net loss of revenue in 1911-12 on this account will thus be R13.75 lakhs or R3.50 lakhs less than in the current year.

EXPENDITURE.

26. The excess of R3.23 lakhs over the Budget estimate for the current year is mainly due to an outlay of R2.71 lakhs for the laying of rails at the Udu salt works in Bombay. There is also an increase of R.98 lakh under "Cost of salt purchased by Government", chiefly in Madras; but on the other hand the whole of the grant of R1 lakh for the revision of the combined salt and excise establishments in the Presidency will lapse. In 1911-12 provision has been made for this revision and for the construction of salt works at Bhandup; but this is more than counterbalanced by the absence of the special expenditure in the current year in Bombay and by lower outlay on the purchase of salt, and the Budget estimate is R1.95 lakhs less than the Revised for 1910-11.

IV AND 6.—STAMPS.

REVENUE.

REVENUE.						
	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	4,16,430	4,61,739	4,36,386	4,51,000	4,79,000	5,00,000
2. North-West Frontier . .	4,67,026	4,86,447	5,20,724	5,47,000	5,00,000	5,22,000
Total . . .	9,13,456	9,48,186	9,57,110	9,98,000	9,79,000	10,22,000
<i>Divided.</i>						
1. Central Provinces . . .	27,57,538	29,92,479	31,99,378	34,24,000	35,24,000	34,00,000
2. Burma . . .	40,34,290	37,76,057	36,12,156	39,68,000	38,50,000	39,53,000
3. Eastern Bengal and Assam . . .	96,38,879	99,39,968	1,01,64,150	1,05,40,000	1,07,50,000	1,09,00,000
4. Bengal . . .	1,55,88,275	1,55,99,838	1,56,17,389	1,67,86,000	1,59,00,000	1,62,00,000
5. United Provinces . . .	97,46,212	99,80,385	1,10,40,162	1,05,50,000	1,20,16,000	1,07,69,000
6. Punjab . . .	42,79,295	40,81,393	48,91,373	54,18,000	49,00,000	51,50,000
7. Madras . . .	1,04,91,693	1,08,22,572	1,14,91,968	1,19,12,000	1,22,00,000	1,26,00,000
8. Bombay . . .	64,45,101	64,21,462	72,50,861	76,52,000	82,00,000	80,00,000
Total . . .	6,29,81,283	6,42,14,154	6,72,67,437	7,02,50,000	7,13,40,000	7,09,72,000
TOTAL REVENUE R . . .	6,38,94,739	6,51,62,340	6,82,24,547	7,12,48,000	7,23,19,000	7,19,94,000
Distribution of Total Revenue:—						
Court Fees and Plain Paper . . .	4,22,06,739	4,35,90,056	4,66,24,121	4,75,11,000	4,99,16,000	4,91,79,000
Commercial and other Stamps . . .	2,06,79,877	2,07,26,096	2,07,86,048	2,27,64,000	2,14,91,000	2,19,09,000
Other Revenue . . .	10,08,123	8,46,188	8,14,378	9,72,000	9,12,000	9,06,000
Equivalent of total revenue in Sterling £ . .	4,259,649	4,344,156	4,548,304	4,749,800	4,821,300	4,799,600

EXPENDITURE.

<i>Imperial.</i>						
1. India General —						
(i) Superintendence and other charges . . .	67,725	73,476	(a) 2,25,756	67,000	2,30,000	2,29,000
(ii) Credits for value of stamps supplied to Local Governments and administrations and to the Postal and Telegraph Departments . . .	—17,19,168	—16,69,340	—16,90,425	—18,76,000	—17,40,000	—17,92,000
2. North-West Frontier . . .	18,334	20,467	19,684	21,000	24,000	22,000
<i>Divided.</i>						
1. Central Provinces . . .	1,15,673	1,19,549	1,21,904	1,40,000	1,25,000	1,30,000
2. Burma . . .	1,16,606	1,10,050	1,01,910	1,21,000	1,08,000	1,06,000
3. Eastern Bengal and Assam . . .	4,20,820	4,14,961	4,19,750	4,64,000	4,21,000	4,46,000
4. Bengal . . .	4,09,954	4,62,388	4,31,964	5,04,000	4,32,000	4,38,000
5. United Provinces . . .	2,68,609	2,40,879	2,73,967	2,58,000	2,68,000	2,68,000
6. Punjab . . .	1,59,557	1,61,660	1,71,602	1,85,000	1,59,000	1,70,000
7. Madras . . .	3,98,958	4,04,320	4,26,685	4,19,000	4,18,000	4,30,000
8. Bombay . . .	2,20,371	2,21,554	2,21,663	2,32,000	2,34,000	2,37,000
Total India . . R . .	4,77,439	5,60,564	7,24,460	5,35,000	6,80,000	6,84,000
Equivalent in Sterling £ . . .	31,829	37,371	48,297	35,700	45,300	45,600
England . . £ . .	107,280	136,667	103,492	75,000	75,000	95,300
TOTAL EXPENDITURE £ . . .	139,109	174,038	151,789	110,700	120,300	140,900

(a) Includes 1,57,313 on account of purchase of plain paper to be used with Court-fee Stamps.

REVENUE.

(a) *Wholly Imperial.*

27. The Revised estimate for the current year does not show any material variation from the Budget forecast. The Budget estimate for 1911-12 provides for a small normal growth in the revenue. *Revised, 1910-11.*
Budget, 1911-12.

(b) *Divided.*

28. The Revised estimate for 1910-11 exceeds the Budget by R10.9 lakhs. There is a shortage of R12.73 lakhs in the duty levied on commercial transactions, mainly in Bengal, where the stock exchange has continued dull. On the other hand, there is a large improvement of R24.05 lakhs in the revenue derived from judicial stamps. A major portion of this increase has been caused by special circumstances. In 1907 the Judicial Committee of the Privy Council ruled that the period of limitation for suits in respect of mortgages, in forms other than what is known as the English form, was 12 years, and not 60 years as had been held by the High Courts of Bombay and Allahabad for nearly a quarter of a century and by the High Court of Madras and some other Courts for a less period. To prevent the hardship which the decision caused to holders of mortgages who had relied on the view of the law taken by the High Courts of their provinces, the Indian Limitation Act (IX) of 1908 provided for a period of grace of two years from the date of the passing of the Act, within which suits could be instituted in certain territories (*vis.*, Central Provinces, Burma, United Provinces, Madras, Bombay, Ajmer-Merwara, and the Sambalpur District in Bengal) which had become time-barred under the Privy Council ruling. The period of grace expired in August 1910 and as a result a large number of suits of this class were instituted in July and August in the United Provinces, where the increase in revenue is likely to be greatest (*vis.*, about R14 lakhs). The improvements in Bombay, Madras and the Central Provinces are mainly due to the same cause. An important improvement is also expected in Eastern Bengal and Assam; but on the other hand there is a large decrease in the Punjab. *Revised, 1910-11.*

29. The Budget estimate of revenue in 1911-12 is taken at R3.68 lakhs less than the Revised estimate of 1910-11. Provision has been made for normal growth, but under judicial stamps allowance had to be made for the absence of the special condition which has inflated the revenue in the current year. *Budget, 1911-12.*

EXPENDITURE.

30. The cost of all stamps and stamp paper supplied from England is charged under this head, and an adjustment is made in India transferring to Post Office and Telegraph the cost of stamps used for postal and telegraph purposes. Similarly the cost of revenue stamps supplied to Local Governments and Administrations is debited to them in the Provincial section of the accounts by *per contra* credit in the Imperial section under this head. The credits on both these accounts are shown against item I (ii) in the table under Expenditure on page 604.

31. The increase in the total Indian expenditure in 1910-11 over the Budget provision is purely nominal and is due to a change in the account arrangements. The cost of water-marked plain paper used with court fee stamps used to be shown in our accounts under the head "Stationery and Printing." It was decided last year to show it under "Stamps" which is the more appropriate head. The Revised estimate includes R1.55 lakhs on this account. Apart from this nominal excess, there is a decrease of R1.57 lakhs in the "divided" expenditure mainly owing to smaller supplies of revenue stamps to the Provincial Governments; and there is a nearly corresponding decrease in the credit taken on this account in the Imperial section. *Revised, 1910-11.*

32. The provision made for expenditure in India in 1911-12 does not materially differ from the Revised estimate for the current year. The increased outlay in England is chiefly on account of postal stamps. *Budget, 1911-12.*

V AND 7.—EXCISE. REVENUE.

REVENUE.						
	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-11.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	15,15,359	15,76,540	16,30,279	16,50,000	17,84,000	18,40,000
2. North-West Frontier	2,59,700	2,86,548	3,18,583	3,00,000	2,84,000	2,60,000
Total	17,75,059	18,63,088	19,48,862	19,50,000	20,68,000	21,00,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces .	72,99,056	66,15,846	68,87,477	75,04,000	77,00,000	84,00,000
2. Burma	78,57,175	77,18,314	76,49,137	79,02,000	71,50,000	74,40,000
3. Eastern Bengal and Assam	67,88,580	70,35,670	73,07,598	75,00,000	78,50,000	79,30,000
4. Bengal	1,70,77,699	1,70,01,004	1,67,92,558	1,70,52,000	1,78,00,000	1,81,00,000
5. United Provinces .	89,34,549	85,62,248	86,76,811	98,44,000	1,01,74,000	1,04,26,000
6. Punjab	42,15,327	47,59,938	43,23,244	51,54,000	56,00,000	58,00,000
7. Madras	2,30,71,102	2,54,42,443	2,69,35,301	2,81,60,000	2,76,00,000	2,90,00,000
8. Bombay	1,63,86,607	1,68,45,360	1,75,46,814	1,74,24,000	1,87,50,000	1,92,00,000
Total .	9,16,30,795	9,39,81,323	9,61,18,940	10,05,40,000	10,26,24,000	10,62,96,000
TOTAL REVENUE R	9,34,05,154	9,58,44,411	9,80,67,802	10,24,90,000	10,46,92,000	10,83,96,000
Equivalent in Sterling £	6,227,010	6,389,628	6,537,854	6,832,700	6,979,400	7,226,400

EXPENDITURE.

<i>Imperial.</i>						
1. India General . . .	1,46,978	1,94,590	1,60,350	1,72,000	1,65,000	1,55,000
2. North-West Frontier	7,699	8,176	8,280	18,000	13,000	15,000
Total	1,54,677	2,02,766	1,68,630	1,90,000	1,78,000	1,70,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces . .	2,68,385	2,80,480	2,67,805	3,24,000	2,72,000	3,08,000
2. Burma	11,10,881	11,92,508	12,14,020	13,60,000	11,94,000	13,52,000
3. Eastern Bengal and Assam	2,28,203	2,77,319	2,90,108	2,98,000	3,11,000	3,14,000
4. Bengal	7,73,049	7,85,537	8,71,328	8,83,000	9,00,000	9,50,000
5. United Provinces . .	1,64,584	2,05,253	3,24,228	3,64,000	3,64,000	3,87,000
6. Punjab	69,830	74,291	78,490	1,64,000	1,78,000	1,78,000
7. Madras	10,19,638	18,19,223	18,15,130	18,89,000	18,16,000	18,71,000
8. Bombay	6,50,761	10,18,665	9,33,919	9,96,000	9,56,000	9,99,000
Total	42,85,331	56,53,276	57,95,028	62,84,000	59,91,000	63,59,000
Total India R	44,40,008	58,56,042	59,63,658	64,74,000	61,69,000	65,29,000
Equivalent in Sterling £	296,000	390,403	397,577	431,600	411,300	435,300
England £	94	149	336	100	500	100
TOTAL EXPENDITURE £	296,094	390,552	397,913	431,700	411,800	435,400

33. The revenue and expenditure under this head will with effect from 1st April 1911 become wholly Provincial in Eastern Bengal and Assam and in Bombay. In the Central Provinces, Bengal and the United Provinces the provincial share will be raised to three-fourths, while in Burma, Punjab and Madras it will continue to be one-half.

REVENUE.

(a) Wholly Imperial.

34. The improvement of revenue in the current year is due to the introduction of reforms in the excise administration in almost all the minor provinces. The Budget estimate for 1911-12 provides for a normal growth in revenue, as well as for a further decrease in the transit duty levied on opium brought into the North-West Frontier province from Afghanistan. Revised, 1910-11.
Budget, 1911-12.

(b) Divided and wholly Provincial.

35. The return of agricultural prosperity and the reforms introduced in the excise administration in recent years have been mainly responsible for a much higher growth in the excise revenue than was anticipated in the Budget estimate for the current year. The improvement of Rs 20.84 lakhs is shared by all the provinces with the exception of Burma and Madras. In the former province there is a large decrease of Rs 7.52 lakhs owing to a fall in license fees and a further heavy decline in opium revenue caused by the policy of restriction of issues adopted in recent years. The shortage of Rs 5.60 lakhs in Madras is ascribed to a temporary set-back in agricultural prosperity caused by the adverse character of the north-east monsoon of 1909-10. Revised, 1910-11.

36. The Budget for next year is taken at Rs 36.72 lakhs higher than the Revised estimate for 1910-11. Provision has been made in Madras for a large growth of Rs 14 lakhs, in view of the unusually favourable character of the north-east monsoon in the current year. In the Central Provinces also, a considerable advance of Rs 7 lakhs is anticipated owing to the removal of the special circumstances which adversely affected the revenue in 1908-09 and 1909-10. But in the other provinces, credit has been taken only for a moderate growth, as it is expected that the further reforms which are likely to be instituted next year will check the consumption of stimulants. Budget, 1911-12.

EXPENDITURE.

(a) Wholly Imperial.

37. There is no material variation between the Budget and the Revised estimates of the current year, or between the latter and the Budget for next year.

(b) Divided and wholly Provincial.

38. The lapse of Rs 2.93 lakhs in the Budget grant for 1910-11 is chiefly due to the non-utilisation of the provisions for the revision of excise establishments in Burma and Madras. The Budget estimate for 1911-12 provides for normal growth in expenditure as well as for the revision of certain establishments in some of the provinces. Revised, 1910-11.
Budget, 1911-12.

VI AND 8.—PROVINCIAL RATES.

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	9,089	52,694	27,801	10,000	2,000	9,000
2. North-West Frontier	2,382	9,074	2,214	4,000	3,000	4,000
<i>Provincial.</i>						
1. Eastern Bengal and Assam	16,90,091	16,66,296	16,60,067	17,35,000	17,35,000	17,60,000
2. Bengal	37,78,438	38,10,886	39,76,925	39,75,000	40,70,000	40,00,000
3. United Provinces	23,56,753	24,27,840	23,88,185	23,95,000	23,93,000	23,76,000
4. Punjab	40,788	37,131	33,156	25,000	24,000	25,000
TOTAL REVENUE R	78,87,441	80,03,921	80,88,348	81,44,000	82,27,000	81,74,000
Equivalent in Sterling £	525,829	533,595	539,223	542,900	548,000	545,000

EXPENDITURE.

<i>Provincial.</i>						
1. Eastern Bengal and Assam	25,767	24,332	31,706	34,000	33,000	31,000
2. Bengal	45,282	41,429	42,379	64,000	53,000	79,000
TOTAL EXPENDITURE R	71,049	65,761	74,175	98,000	86,000	1,10,000
Equivalent in Sterling £	4,737	4,384	4,945	6,500	5,700	7,300

39. The figures show little variation and call for no remarks.

VII AND 9.—CUSTOMS.

SEA CUSTOMS. IMPORTS.	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Special Import Duties.</i>						
Arms, Ammunition, and Military Stores	5,55,085	5,21,748	4,82,061	5,00,000	4,84,000	5,00,000
Liquors—						
Ale, Beer, Porter, Cider and other fer- mented Liquors	3,84,919	5,27,530	5,45,508	6,75,000	7,99,000	8,38,000
Spirits and Liqueurs	92,65,851	95,26,877	95,57,088	1,11,50,000	1,07,00,000	1,10,60,000
Wines	3,99,539	3,96,696	4,12,199	5,75,000	5,61,000	5,92,000
Opium	3,885	2,850	3,580	4,000	7,000	7,000
Petroleum	44,63,528	53,26,730	46,87,886	62,25,000	58,20,000	60,00,000
Silver-bullion and Coin	...	...	...	1,00,00,000	1,07,50,000	1,00,00,000
Sugar (countervailing duties, 1899)	405	405	734	...	...	...
Do. (do., 1902)	106	510	108	...	...	...
Tobacco	(a)	(a)	(a)	63,00,000	29,18,000	34,00,000
<i>General Import Duties.</i>						
Articles of Food and Drink (excluding Sugar)	24,78,924	26,07,550	24,91,089	25,00,000	26,40,000	27,00,000
Sugar (ordinary duties)	44,75,569	51,55,930	56,02,253	56,00,000	62,50,000	64,00,000
Chemicals, Drugs, Medicines and Dyeing and Tanning Materials	18,44,858	16,60,773	19,74,847	15,25,000	16,60,000	17,50,000
Cotton Manufactures	1,51,88,934	1,18,12,368	1,23,85,548	1,28,00,000	1,38,00,000	1,42,00,000
Metals and Manufactures of:—						
Silver, Bullion and Coin	51,70,202	63,64,132	53,46,983	(b)	(b)	(b)
Other Metals and Manufactures of Metals	45,63,907	47,05,127	45,83,334	47,00,000	52,00,000	56,00,000
Oils (excluding Petroleum)	2,70,596	1,35,920	1,24,234	1,00,000	1,39,000	1,48,000
Manufactured Articles	97,77,519	94,25,197	92,68,645	95,00,000	1,12,00,000	1,12,00,000
Raw Materials and Unmanufactured Articles	14,95,287	16,09,073	14,94,639	16,24,000	14,50,000	14,50,000
TOTAL IMPORTS	6,03,39,114	5,98,09,416	5,89,60,736	7,38,78,000	8,03,78,000	7,58,43,000
Excise Duty on Cotton Goods	33,89,717	35,43,778	40,06,193	37,50,000	40,20,000	41,00,000
EXPORT DUTIES—						
Rice	1,02,33,682	81,80,598	1,04,63,698	1,20,00,000	1,27,00,000	1,22,00,000
LAND CUSTOMS AND MISCELLANEOUS	10,94,891	9,50,173	10,46,133	9,46,000	10,53,000	10,67,000
GRAND TOTAL	7,50,67,404	7,24,83,965	7,44,76,760	9,05,74,000	9,81,51,000	9,32,10,000
Equivalent in Sterling	5,004,494	4,832,264	4,965,118	6,038,300	6,543,400	6,214,000
Charges	30,88,036	31,32,958	32,56,867	36,23,000	36,02,000	37,20,000
Equivalent in Sterling	205,869	208,864	217,124	241,500	240,100	248,000
England	609	151	371	500	600	200
TOTAL	206,478	209,023	217,495	242,000	240,700	248,200

(a) Credited under General Import Duties—Chemicals, etc.

(b) See under Special Import Duties.

40. The Revised estimate for 1910-11 exceeds the Budget by no less than R75'77 lakhs. Silver alone contributes R67'50 lakhs of this improvement, the imports of the commodity being far in excess of the cautious estimate adopted last year. Important increases are also expected under Manufactured articles (R17 lakhs) due chiefly to a sharp recovery in the imports of silk and woollen goods and of apparel, after the contraction which took place last year; under Cotton Manufactures (R10 lakhs) caused partly by an advance in prices and partly by a more rapid growth in the total imports of piece-goods than had been anticipated; under Sugar (R6'5 lakhs) owing to a further growth in the imports from Java; under Metals and Manufactures of metals other than silver (R5 lakhs) as a result of larger imports of copper and hardware and cutlery; and in the export duty on Rice (R7 lakhs) in consequence of an exceptionally fine crop in Burma last year. On the other hand there will be a considerable shortage of R33'82 lakhs in the yield of the new tobacco taxes, as the enhanced duty has practically stopped the import of cheap cigarettes. The contraction in the imports of petroleum and spirits caused by the enhancement of duty has also been somewhat higher than was allowed for in the Budget.

41. In 1911-12 a cautious estimate of R100 lakhs has again been adopted for the yield of the duty on silver, while allowance has been made for a slight decrease in the income from the export duty on rice owing to the abnormal character of last year's rice crop in Burma. Under tobacco credit has been taken for an increase of about R5 lakhs owing to the reduction in the scale of duties. Under the other tariff heads provision has been made for a normal growth in revenue.

Expenditure.

42. The Revised estimate for the current year practically repeats the figure adopted for the Budget. The grant for 1911-12 includes provision for the revision of establishments in several provinces.

VIII AND 10.—ASSESSED TAXES.

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General (Civil)	8,88,919	9,15,290	9,07,179	9,14,000	9,25,000	9,30,000
2. North-West Frontier (Civil)	1,28,008	1,29,862	1,32,049	1,38,000	1,29,000	1,38,000
3. Other Provinces (Civil)	51,873	6,301	4,043	10,000	20,000	17,000
4. Non-civil Departments	15,39,340	15,94,042	16,93,568	17,10,000	17,08,000	13,85,000
Total	26,08,140	26,45,495	27,37,139	27,72,000	27,82,000	24,70,000
<i>Divided.</i>						
1. Central Provinces	5,09,900	5,76,666	5,47,204	5,65,000	6,22,000	6,13,000
2. Burma	17,30,309	17,91,684	18,33,507	19,10,000	18,77,000	19,62,000
3. Eastern Bengal and Assam	11,19,945	11,80,591	12,12,713	12,70,000	12,18,000	12,84,000
4. Bengal	51,97,028	56,42,965	55,86,036	59,00,000	53,70,000	55,57,000
5. United Provinces	21,33,587	23,01,793	22,18,241	23,30,000	22,90,000	24,07,000
6. Punjab	13,70,026	14,16,470	14,57,971	15,80,000	15,29,000	16,42,000
7. Madras	29,81,227	29,90,613	30,74,313	32,00,000	30,50,000	31,92,000
8. Bombay	48,21,531	47,51,810	47,17,319	47,95,000	49,00,000	48,94,000
Total	1,99,53,553	2,06,55,792	2,06,47,324	2,15,50,000	2,08,56,000	2,15,81,000
TOTAL REVENUE R	2,25,61,693	2,33,01,287	2,33,84,463	2,43,22,000	2,36,38,000	2,40,51,000
Equivalent in Sterling £	1,504,113	1,553,419	1,558,964	1,621,500	1,575,900	1,603,400

EXPENDITURE.

<i>Imperial.</i>						
1. India General	1,156	1,409	1,506	2,000	1,000	2,000
2. North-West Frontier	865	918	911	1,000	1,000	1,000
<i>Divided.</i>						
1. Central Provinces	12,246	10,059	9,805	11,000	9,000	10,000
2. Burma	40,127	38,179	39,210	43,000	42,000	43,000
3. Eastern Bengal and Assam	29,884	34,266	39,214	40,000	40,000	40,000
4. Bengal	1,53,061	1,60,003	1,55,715	1,63,000	1,56,000	1,63,000
5. United Provinces	271	321	313	...	...	...
6. Punjab	10,826	11,507	11,020	11,000	11,000	11,000
7. Madras	34,765	37,656	38,892	33,000	36,000	39,000
8. Bombay	85,149	89,176	95,222	1,17,000	1,12,000	1,13,000
TOTAL EXPENDITURE R	3,68,650	3,83,524	3,91,888	4,21,000	4,08,000	4,22,000
Equivalent in Sterling £	24,577	25,568	26,126	28,100	27,200	28,200

43. The Imperial revenue shown against "Other Provinces" mainly represents income-tax levied on surplus profits of railway companies in Bombay. The figure shown against non-Civil Departments under the Budget estimate for 1911-12 consists of the amounts deducted from the salaries, etc., of officers belonging to the Postal, Telegraph, Railway and Military Services. Similar recoveries from officers of the Public Works Department are included in the item up to 1910-11; but owing to the amalgamation of the Civil and Public Works account offices, these will be merged in the "Civil" portion of the revenue with effect from the 1st April 1911, and will be treated as "divided" in the eight major provinces.

REVENUE.

(a) Imperial.

44. There is no material variation between the Budget and Revised estimates for the current year. The decrease of Rs. 3.12 lakhs in the Budget for next year as compared with the latter is mainly due to the change in accounting mentioned in the preceding paragraph.

Revised, 1910-11.

Budget, 1911-12.

(b) Divided.

45. The total revenue in the current year is less than the Budget by Rs. 6.94 lakhs. The greater portion of the decrease occurs in Bengal (Rs. 5.3 lakhs), where commercial and industrial activity has not revived to the extent anticipated.

Revised, 1910-11.

46. The Budget estimate for 1911-12 exceeds the Revised for 1910-11 by Rs. 7.25 lakhs. Of this Rs. 3.15 lakhs represent recoveries from officers of the Public Works Department which in previous years were included in the wholly Imperial revenue. Provision for normal growth has also been made in all the provinces except Bombay, where a decline in revenue has been allowed for owing to the depressed condition of the mill industry in the current year.

Budget, 1911-12.

EXPENDITURE.

47. The figures show little variation and call for no remarks.

IX AND II.—FOREST.

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	6,35,074	4,90,137	5,30,866	6,00,000	7,82,000	8,36,000
2. North-West Frontier	2,38,490	1,22,782	1,73,305	2,00,000	2,04,000	1,64,000
Total	8,73,564	6,12,919	7,04,171	8,00,000	9,86,000	10,00,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces	22,90,128	20,78,162	20,78,340	23,50,000	21,50,000	22,50,000
2. Burma	87,80,262	92,48,634	93,63,076	92,00,000	99,60,000	1,02,19,000
3. Eastern Bengal and Assam	14,30,447	14,46,368	15,34,732	16,08,000	18,50,000	17,68,000
4. Bengal	11,97,650	11,84,845	10,80,640	11,00,000	12,00,000	12,50,000
5. United Provinces	24,09,745	21,75,406	23,01,164	23,50,000	23,50,000	25,00,000
6. Punjab	14,57,449	12,88,792	10,32,633	11,64,000	12,06,000	12,26,000
7. Madras	38,93,830	38,90,919	41,78,381	42,40,000	39,30,000	40,00,000
8. Bombay	36,46,177	35,87,356	37,57,656	37,11,000	37,70,000	37,70,000
Total	2,51,05,688	2,49,00,442	2,53,26,622	2,57,33,000	2,64,16,000	2,69,83,000
TOTAL INDIA	2,59,79,252	2,55,13,401	2,60,30,793	2,65,23,000	2,74,02,000	2,79,83,000
Equivalent in Sterling England	1,731,950 660	1,700,891 ...	1,735,386 ...	1,768,200 ...	1,826,800 ...	1,865,500 ...
TOTAL REVENUE	1,732,610	1,700,894	1,735,386	1,768,200	1,826,800	1,865,500

EXPENDITURE.

<i>Imperial.</i>						
1. India General	6,68,834	6,63,540	6,89,370	7,20,000	7,40,000	8,95,000
2. North-West Frontier	88,400	81,413	77,391	97,000	82,000	1,00,000
Total	7,57,234	7,44,953	7,66,761	8,17,000	8,22,000	9,95,000
<i>Divided and wholly Provincial.</i>						
1. Central Provinces	15,83,407	17,53,307	15,86,852	16,50,000	15,56,000	17,41,000
2. Burma	36,74,574	38,18,603	37,89,303	41,20,000	40,70,000	43,72,000
3. Eastern Bengal and Assam	8,00,373	8,91,319	10,12,541	10,35,000	11,00,000	10,95,000
4. Bengal	7,13,394	5,83,981	5,91,099	6,65,000	6,58,000	7,34,000
5. United Provinces	11,94,013	12,22,436	12,09,308	13,32,000	12,20,000	13,94,000
6. Punjab	11,76,696	8,51,627	6,67,752	8,56,000	7,79,000	7,69,000
7. Madras	27,80,857	29,17,261	33,39,635	35,60,000	33,60,000	35,26,000
8. Bombay	19,55,427	20,43,873	20,63,088	22,61,000	21,03,000	23,20,000
Total	1,38,78,741	1,40,82,437	1,42,59,578	1,54,79,000	1,48,51,000	1,59,51,000
TOTAL INDIA	1,46,35,975	1,48,27,390	1,50,26,339	1,62,96,000	1,56,73,000	1,69,46,000
Equivalent in Sterling England	975,732 4,008	988,492 5,666	1,001,756 4,941	1,086,400 6,500	1,044,900 6,300	1,120,700 6,500
TOTAL EXPENDITURE	980,340	994,158	1,006,697	1,092,900	1,051,200	1,136,200
NET REVENUE	752,270	706,736	728,689	675,300	775,600	729,300

48. The revenue and expenditure under this head in all the eight major provinces will be wholly Provincial with effect from 1st April 1911.

REVENUE.

(a) Imperial.

49. The improvement of Rs 1.86 lakhs in the Budget estimate of revenue for the current year is chiefly due to an increased demand for Padouk timber from the Andamans. In 1911-12 provision has been made for a further increase in the receipts from the Andaman forests, but a slight falling-off is anticipated in the revenue in the Frontier Province.

Revised, 1910-11.

Budget, 1911-12.

(b) Divided and wholly Provincial.

50. The total revenue in 1910-11 exceeds the Budget by Rs 6.93 lakhs. The improvement is shared by all the provinces with the exception of the Central Provinces, the United Provinces and Madras. The more important increases occur in Eastern Bengal and Assam (Rs 2.42 lakhs) owing to the supply of sleepers to railways; and in Burma (Rs 7.60 lakhs) where Rs 4.50 lakhs will be obtained by the sale of the lease of the Mergui rubber plantation, while the introduction of enhanced rates of royalty from the 1st January 1911 has stimulated the extraction of timber by contractors prior to that date. In the United Provinces the Budget estimate is expected to be fully realised; but there will be shortages of Rs 2 lakhs and Rs 3.10 lakhs respectively in the Central Provinces and Madras owing to the disafforestation of large areas and to a poor lac season in the former province, and to the stoppage or curtailment of departmental operations in certain districts in the latter.

Revised, 1910-11.

51. In 1911-12, a moderate growth of Rs 5.67 lakhs is assumed in the total revenue. All the provinces expect to share in the development, except Bombay where no further advance in the revenue is anticipated and Eastern Bengal and Assam where a small decline has been budgeted for owing to the absence of any special supplies of sleepers to railways.

Budget, 1911-12.

EXPENDITURE.

(a) Imperial.

52. The excess over the Budget grant of the current year is caused chiefly by higher extraction charges at Port Blair consequent on the briskness of the Padouk trade. The further increase provided for in next year's estimate is due to the same cause, as well as to a provision for additional establishments in the Frontier Province.

Revised, 1910-11.

Budget, 1911-12.

(b) Divided and wholly Provincial.

53. The lapse of Rs 6.28 lakhs in the Budget allotment for the current year is distributed over all the provinces, with the exception of Eastern Bengal and Assam where a small excess is likely to take place owing to the outlay in connection with the supply of sleepers to railways. The saving is largest in Madras where the programme of departmental operations will not be fully worked up to. Important savings in the grant for establishment charges are also expected in the United Provinces and elsewhere, while in Bombay a considerable portion of the provision of Rs 2 lakhs for the re-organisation of the subordinate establishments will lapse owing to delay in the introduction of the scheme.

Revised, 1910-11.

54. The Budget estimate for 1911-12 is Rs 11 lakhs higher than the Revised estimate of the current year. Provision has been generally made for a normal growth in working expenses and for the full sanctioned scale of establishments, as well as for the contemplated re-organisation of the Provincial Forest Service; but in Eastern Bengal and Assam and the Punjab the effect of this is obscured by the absence of the special outlay incurred in the current year on extraction and conservancy and works.

Budget, 1911-12.

X AND 12.—REGISTRATION.

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	19,911	21,237	21,653	22,000	24,000	23,000
2. North-West Frontier	33,001	36,928	39,311	43,000	35,000	43,000
Total	52,912	58,165	60,964	65,000	59,000	65,000
<i>Provincial.</i>						
1. Central Provinces	2,56,018	2,78,272	2,96,749	3,15,000	3,15,000	3,25,000
2. Burma	2,03,613	1,93,356	1,83,003	2,00,000	1,87,000	1,86,000
3. Eastern Bengal and Assam	9,25,785	9,76,886	9,59,199	10,30,000	9,60,000	9,75,000
4. Bengal	13,46,550	14,26,043	13,52,720	14,87,000	12,75,000	13,26,000
5. United Provinces	5,80,494	5,66,595	6,28,200	5,49,000	6,00,000	5,50,000
6. Punjab	2,76,934	3,13,031	3,21,714	3,44,000	3,04,000	3,04,000
7. Madras	18,92,497	19,47,887	19,37,640	20,15,000	19,30,000	19,80,000
8. Bombay	6,94,859	7,03,210	7,15,469	7,60,000	7,50,000	7,45,000
Total	61,76,756	64,05,880	63,91,696	67,00,000	63,21,000	63,91,000
TOTAL INDIA	62,29,668	64,64,045	64,55,660	67,65,000	63,80,000	64,56,000
Equivalent in Sterling £	415,311	430,936	430,377	451,000	425,300	430,400

EXPENDITURE.

<i>Imperial.</i>						
1. India General	7,167	7,259	7,615	9,000	8,000	9,000
2. North-West Frontier	8,861	9,507	9,950	10,000	10,000	10,000
Total	16,028	16,766	17,565	19,000	18,000	19,000
<i>Provincial.</i>						
1. Central Provinces	1,07,890	1,11,433	1,14,802	1,23,000	1,21,000	1,22,000
2. Burma	76,007	82,127	82,122	85,000	88,000	86,000
3. Eastern Bengal and Assam	5,41,660	5,92,316	6,14,769	6,49,000	6,29,000	6,26,000
4. Bengal	7,52,153	8,14,977	7,78,634	8,13,000	7,77,000	7,94,000
5. United Provinces	2,61,476	2,65,888	2,76,187	2,94,000	2,84,000	2,95,000
6. Punjab	1,10,917	1,17,545	1,16,834	1,20,000	1,10,000	1,20,000
7. Madras	10,12,459	11,24,011	11,72,520	12,30,000	12,10,000	12,59,000
8. Bombay	3,26,380	3,52,076	3,62,301	3,90,000	3,75,000	3,88,000
Total	31,88,942	34,60,373	35,18,169	37,04,000	36,00,000	36,90,000
TOTAL INDIA R.	32,04,970	34,77,139	35,35,734	37,23,000	36,18,000	37,09,000
Equivalent in Sterling £	213,664	231,809	235,716	248,200	241,200	247,300

Imperial.

55. The figures of both revenue and expenditure for the two years show little variation and call for no remarks.

Provincial.

56. In most of the provinces the expansion in the work of registration in the current year arising from general economic progress has not apparently kept pace with the contraction caused by returning agricultural prosperity and the fall in prices. This is the case particularly in Bengal, where the revival of commercial activity has not been as great as was anticipated last year. The latest estimate of revenue in 1910-11 accordingly falls short of the Budget by Rs 3.79 lakhs of which Rs 2.12 lakhs occur in Bengal. Bengal and Madras are the only provinces where allowance has been made for any important growth in revenue in 1911-12; and the Budget estimate for the year is only Rs 70 lakh higher than the Revised for 1910-11.

*Revenue.**Revised, 1910-11.**Budget, 1911-12.*

57. The lapse of Rs 1.04 lakhs in the Budget grant of expenditure in 1910-11 is distributed over almost all the eight provinces. The grant of 1911-12 exceeds the expenditure in the current year by only Rs 90 lakh, more than half of which occurs in Madras and is due to provision for the opening of new sub-registry offices and for the revision of certain clerical establishments.

*Expenditure.**1910-11 and
1911-12.*

XI.—TRIBUTES.

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	18,91,451	20,65,519	18,87,417	20,24,000	22,50,000	20,12,000
2. Central Provinces . .	1,41,437	2,47,623	2,38,587	2,39,000	2,35,000	2,39,000
3. Burma . . .	4,47,196	4,49,600	4,02,322	3,37,000	4,06,000	3,08,000
4. Eastern Bengal and Assam . . .	50,000	50,200	50,000	50,000	50,000	50,000
5. Bengal . . .	28,675	34,175	52,250	52,000	52,000	52,000
6. United Provinces . .	...	...	...	...	...	1,90,000
7. Punjab . . .	2,76,158	2,81,116	3,76,890	2,77,000	2,76,000	2,76,000
8. Madras . . .	45,07,902	45,07,902	44,96,519	44,97,000	41,97,000	44,97,000
9. Bombay . . .	14,24,976	12,05,407	13,20,622	13,79,000	13,48,000	16,59,000
 TOTAL INDIA R	 87,67,795	 88,44,542	 88,24,627	 88,55,000	 91,14,000	 92,83,000
 Equivalent in Sterling £	 584,520	 589,636	 588,307	 590,300	 607,600	 618,800

Revised, 1910-11.

58. The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligation to supply or maintain troops. The figures do not ordinarily show any important fluctuations from year to year except for arrears and their recovery and the levy of fees on succession (*nazarana*) in some cases. Thus the increase of R2.59 lakhs over the Budget estimate of the current year is almost wholly due to the recovery of arrears from certain States in Central India and Rajputana. Budget for 1911-12 provides for normal receipts, inclusive of a tribute of R1.90 lakhs payable by the newly-created State of Benares, as well as for the recovery of *nazarana*, aggregating R3.28 lakhs, from the Nawanagar, Wadhwan and Limdi States in the Bombay Presidency.

Budget, 1911-12.

1.—REFUNDS AND DRAWBACKS.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	39,514	47,411	48,097	44,000	43,000	38,000
2. North-West Frontier.	24,552	37,383	30,604	32,000	25,000	25,000
3. Other Provinces	17,04,585	17,27,538	50,86,374	16,79,000	17,76,000	17,31,000
Total	17,68,651	18,12,332	51,74,165	17,55,000	18,44,000	17,94,000
<i>Divided and Provincial.</i>						
1. Central Provinces	84,943	1,01,607	1,30,512	87,000	78,000	80,000
2. Burma	2,45,391	2,41,526	2,29,920	2,25,000	2,38,000	2,66,000
3. Eastern Bengal and Assam	68,742	92,419	79,418	90,000	1,37,000	87,000
4. Bengal	2,86,107	2,54,146	2,73,264	2,58,000	2,79,000	2,64,000
5. United Provinces	1,72,029	2,84,332	2,22,809	2,09,000	2,37,000	2,11,000
6. Punjab	1,41,956	1,53,521	1,45,351	1,45,000	1,49,000	1,49,000
7. Madras	2,55,283	2,64,373	3,21,867	2,59,000	3,27,000	2,87,000
8. Bombay	6,40,319	7,79,602	9,75,977	6,00,000	7,01,000	5,94,000
Total	18,94,775	21,71,526	23,79,118	18,74,000	21,46,000	19,38,000
TOTAL INDIA	36,63,426	39,83,858	75,53,283	36,29,000	39,90,000	37,32,000
Equivalent in Sterling £	244,228	265,591	503,552	241,900	266,000	248,800

* Includes 33,79,804 on account of Opium Refunds in Bombay.

(a) *Imperial.*

59. There is no material variation between the Budget and Revised estimates of the current year or between the latter and the Budget for 1911-12. The wholly Imperial expenditure shown against "Other Provinces" represents refunds and drawbacks in respect of wholly Imperial revenue (e.g., Opium, Salt, Customs and Tributes).

(b) *Divided and Provincial.*

60. The expenditure fluctuates considerably from year to year and is difficult to estimate. In 1910-11 the Budget will be exceeded by Rs. 72 lakhs owing chiefly to special refunds of Land Revenue in Eastern Bengal and Assam, Madras and Bombay. For 1911-12 a normal expenditure has been assumed.

Revised, 1910-11.

Budget, 1911-12.

2.—ASSIGNMENTS AND COMPENSATIONS.

		1910-1911.					1911-1912, Budget.
		Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	Budget.	Revised.	
<i>Imperial.</i>							
1. India General		34,36,485	34,55,861	34,56,144	34,72,000	34,27,000	34,60,000
2. North-West Frontier		19,778	19,542	19,561	19,000	19,000	19,000
3. Other Provinces		34,54,937	35,39,396	35,00,923	35,07,000	35,37,000	35,36,000
Total		69,11,200	70,14,799	69,76,628	69,98,000	69,83,000	70,15,000
<i>Divided and Provincial.</i>							
1. Central Provinces		36,638	34,018	41,738	39,000	38,000	37,000
2. Burma		439	400	400	1,000	1,000	1,000
3. Eastern Bengal and Assam		61,130	1,62,768	67,882	1,12,000	64,000	68,000
4. Bengal		1,26,039	1,33,815	1,30,724	1,40,000	1,38,000	1,34,000
5. United Provinces		3,13,185	2,93,029	2,96,939	3,09,000	3,12,000	2,96,000
6. Punjab		81,296	77,928	83,655	81,000	76,000	77,000
7. Madras		6,17,231	6,18,924	5,06,220	5,41,000	5,61,000	5,65,000
8. Bombay		97,53,911	98,77,865	1,02,01,508	98,07,000	1,01,40,000	1,01,51,000
Total		1,09,90,169	1,11,98,747	1,13,89,066	1,10,90,000	1,13,30,000	1,13,29,000
TOTAL INDIA	R	1,79,01,369	1,82,13,546	1,83,65,694	1,80,88,000	1,83,13,000	1,83,44,000
Equivalent in Sterling	£	1,193,425	1,214,236	1,224,380	1,205,900	1,220,900	1,222,900

61. The wholly Imperial expenditure shown against "Other Provinces" represents Opium, Salt and Customs compensations paid to Native States and Foreign Governments, as well as Miscellaneous compensations (*i.e.*, those of a general character and not intended to indemnify against loss of a particular kind of revenue) in provinces other than Bombay. The variation between the Budget and Revised estimates of the current year is chiefly due to the revision of the assessment of alienated lands in Bombay, which has led to an increase in expenditure under this head together with a *per contra* increase in the land revenue. The Budget estimate for 1911-12 practically repeats the Revised for the current year.

Revised, 1910-11.

Budget, 1911-12.

XII.—INTEREST RECEIPTS.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Interest on Imperial loans and advances	44,61,404	44,38,220	42,79,584	42,81,000	41,79,000	41,62,000
2. Profits of Paper Currency Circulation	34,70,420	34,70,420	34,70,420	34,70,000	34,70,000	34,70,000
3. Interest on over-drawn Capital of Railway Companies in India	10,79,580	11,28,037	20,60,085	23,27,000	22,58,000	20,27,000
4. Interest charged to Capital on advances to Railway Companies.	"	7,86,973	3,57,338	5,38,000	4,34,000	5,66,000
5. Miscellaneous items.	1,14,600	65,428	76,584	58,000	1,73,000	1,05,000
TOTAL R	91,26,004	98,89,078	1,02,44,011	1,06,74,000	1,04,64,000	1,03,30,000
<i>Provincial.</i>						
1. Central Provinces	87,520	1,53,823	2,54,085	2,00,000	2,64,000	1,85,000
2. Burma	93,302	1,20,759	1,13,423	1,13,000	1,08,000	1,14,000
3. Eastern Bengal and Assam	76,290	1,39,389	1,51,083	1,57,000	1,66,000	1,67,000
4. Bengal	3,49,990	5,21,993	7,94,808	8,53,000	7,37,000	5,85,000
5. United Provinces	6,18,175	13,18,653	16,19,313	14,27,000	15,02,000	11,04,000
6. Punjab	2,85,268	2,84,918	3,54,733	3,01,000	2,98,000	2,90,000
7. Madras	3,32,566	3,33,142	3,58,249	3,83,000	3,93,000	4,14,000
8. Bombay	8,08,313	7,04,311	13,59,132	9,81,000	12,41,000	12,05,000
TOTAL R	26,51,453	35,76,988	50,04,826	44,15,000	47,09,000	40,64,000
TOTAL INDIA R	1,17,77,457	1,34,66,066	1,52,48,837	1,50,89,000	1,51,73,000	1,43,94,000
Equivalent in Sterling £	785,164	897,737	1,016,589	1,005,900	1,011,500	959,600
<i>ENGLAND.</i>						
1. Profits of Paper Currency Circulation	37,460	41,982	37,374	37,400	37,400	67,400
2. Interest realised from investment of cash balances	143,133	47,606	130,070	72,000	3,000	150,000
3. Miscellaneous	...	...	310	...	...	...
TOTAL £	180,593	89,588	167,754	109,400	407,400	217,400
TOTAL RECEIPTS £	965,757	987,325	1,184,343	1,115,300	1,418,900	1,177,000
Loans and advances outstanding March 31 :—						
1. Imperial	7,389,592	7,002,812	6,815,508	6,951,100	6,646,300	6,758,500
2. Provincial	5,727,531	6,607,808	6,039,948	5,717,900	5,401,300	5,365,800

(a) India—Imperial.

62. The total revenue in 1910-11 is now expected to be Rs 10 lakhs less than the Budget estimate. The decrease is due partly to a smaller realisation of arrears of interest on Imperial loans to Native States in the Bombay Presidency

Revised, 1910-11.

Budget, 1911-12.

and partly to a reduction in the demand for funds which are being advanced to the Bengal-Nagpur Railway Company for the construction of new extensions. In 1911-12 there will be a decrease of Rs 2.31 lakhs in the interest charged on overdrafts of capital by railway companies, owing to the purchase by Government of the Indian Midland Railway with effect from the 1st January 1911; but on the other hand, there will be some increase in the interest payable from the capital account of the Bengal-Nagpur Railway in respect of advances for the construction of new extensions.

*(b) India—Provincial.**Revised, 1910-11.*

63. The increase of Rs 2.94 lakhs in the receipts in the current year is mainly due to a larger recovery of arrears in the provinces which are recovering from the recent famine, than was allowed for in the Budget. In Bengal alone, the provision made on this account has proved an over-estimate. The absence of any considerable recovery of arrears accounts for the decrease of Rs 6.45 lakhs in the Budget estimate for 1911-12 as compared with the Revised for 1910-11.

*Budget, 1911-12.**(c) England.**Revised, 1910-11.*

64. The interest realised in 1910-11 from the investment of the cash balances of the Home Treasury of the Government of India exceeds the Budget by the considerable sum of £298,000 (Rs 44.70 lakhs) owing to the amounts available for investment being much larger and the rate of interest higher than was estimated. In the Budget estimate for 1911-12, provision has been made for three quarters' interest on the additional investment of Rs 2 crores from the Paper Currency Reserve; but the cash balances of the Home Treasury are not expected to remain as high as in the current year, and this accounts for the decrease in the total receipts as compared with the Revised for 1910-11.

Budget, 1911-12.

13 AND 14.—INTEREST EXPENDITURE.

		Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
					Budget.	Revised.	
Interest on Debt other than that charged to Railways—							
Interest on total Debt—							
1. India	R	4,61,23,684	4,77,45,440	4,84,98,139	4,88,50,000	4,83,25,000	4,94,50,000
2. England	£	3,074,912 4,990,485	3,183,020 5,286,565	3,233,209 5,519,190	3,256,700 5,787,600	3,221,600 5,781,700	3,296,600 6,032,700
Total		8,065,397	8,469,594	8,752,399	9,044,300	9,003,300	9,329,300
Deduct amounts charged to—							
(a) Railways:							
(i) India	R	3,96,67,621	4,14,25,434	4,22,83,760	4,42,76,000	4,31,12,000	4,58,09,000
(ii) England	£	2,644,508 3,118,662	2,761,696 3,253,052	2,818,917 3,308,274	2,951,800 3,397,100	2,874,200 3,371,700	3,053,900 3,572,700
Total Railways	£	5,763,170	6,014,748	6,127,191	6,348,900	6,245,800	6,626,600
(b) Irrigation:							
(i) India	R	1,30,88,523	1,36,25,073	1,42,53,680	1,50,84,000	1,50,33,000	1,58,60,000
(ii) England	£	872,568 108,344	908,338 106,989	950,246 108,465	1,005,600 111,700	1,002,200 110,100	1,057,300 112,300
Total Irrigation	£	980,912	1,017,327	1,058,711	1,117,300	1,112,300	1,169,600
Total deduction	£	6,744,082	7,032,075	7,185,902	7,466,200	7,358,100	7,796,200
Interest on Ordinary Debt	£	1,321,315	1,437,519	1,566,497	1,578,100	1,645,200	1,533,100
Distribution of above							
Imperial	£	1,150,766	1,221,576	1,345,455	1,376,300	1,445,600	1,345,400
Provincial	£	170,549	215,943	221,042	201,800	199,600	187,700
Interest on other Obligations—							
On Savings Bank Balances converted at Rs = £1	£	356,669	364,233	381,337	411,500	409,600	440,900
Other items	£	142,860	165,080	167,211	153,300	157,400	151,100
TOTAL	£	499,529	529,313	548,548	564,800	567,000	592,000
GRAND TOTAL	£	1,820,844	1,966,832	2,115,045	2,142,900	2,212,200	2,125,100
Debt outstanding, March 31—							
Sterling	£	157,481,074	166,973,369	176,105,911	181,709,369	182,881,911	183,243,211
Rupee Debt—							
4 per cent	R	3,91,06,325	3,79,06,275	3,67,06,275	3,55,06,275	3,55,06,275	3,43,06,275
3½ per cent		1,16,65,85,600	1,19,40,77,500	1,22,60,40,100	1,24,56,05,500	1,24,80,00,000	1,27,50,00,000
3 per cent		11,07,12,100	10,00,57,800	9,39,25,800	8,85,15,800	8,53,90,800	8,28,90,800
Other Debt		1,18,90,910	1,18,18,930	1,17,60,930	1,17,59,930	1,17,27,930	1,16,96,930
Savings Bank Balances		18,11,39,808	18,39,81,195	19,48,83,468	21,14,25,195	21,09,75,468	22,67,39,468

INTEREST ON ORDINARY DEBT.

Interest on total
debt, 1910-11.

1911-12.

Transfers to Rail-
way and Irriga-
tion Accounts.Transfers to
Provincial.

65. The expenditure in 1910-11 on account of Interest payable on the public debt as a whole falls short of the Budget estimate by Rs 6.15 lakhs (£41,000). The decrease, which would have been larger but for an unforeseen payment of Rs 3.42 lakhs (£22,800) for discount on the India Bonds issued during the year, is mainly due to a smaller charge for interest on India Bills, £1 million of which were discharged during the year instead of being renewed as was contemplated in the budget programme, and to a saving in the provision for discount on the new rupee loan of the year. In the Budget of 1911-12 necessary provision has been made for a full year's interest on the rupee loan of 1½ crores raised in the current year; for the interest payable on the India Bonds and the debentures of the Indian Midland Railway Company; for increased payments into sinking funds for the redemption of sterling debt incurred in excess of money raised; and for the service of the new sterling and rupee loans which it is contemplated to raise in 1911-12.

66. The amount of interest transferred to the Railway and Irrigation sections of the accounts depends, firstly, on the capital expenditure; secondly, on the actual payment of interest on that portion of the debt which has been incurred specifically on account of the construction or purchase of railways or irrigation works; and thirdly, on the rate at which interest is charged on that portion of the debt which has not been specifically raised for the above purpose. Our practice is to adopt for this adjustment the average rate of interest actually paid in respect of the whole of the non-specific debt in the latest year for which the final accounts are available. The result is that the rate adopted in calculating the Revised estimate for a year is generally different from that used for the Budget estimate; and this leads to a difference between the two estimates apart from that caused by a variation in the capital expenditure itself. The large decrease of Rs 16.21 lakhs (£108,100) in the Revised Estimate of total interest to be transferred in 1910-11, as compared with the Budget, is due both to a reduction in the rate and to a lapse in the capital grants. The increase in the amount of interest to be transferred in 1911-12 over the Revised estimate for 1910-11 is wholly due to the increase in the specific debt in connection with the purchase of the Indian Midland Railway, and to the progress of capital expenditure.

67. A portion of the Interest on Ordinary Debt appears in the Provincial section of the accounts. Provincial Governments are authorised to grant advances to cultivators (as well as to certain other people in special cases) under various Acts, to landholders and notabilities apart from the provisions of any law, and to municipalities and local bodies (other than Presidency Corporations), out of amounts annually placed at their disposal by the Government of India. The interest actually levied on such advances is credited as Provincial revenue. But interest at 3½ per cent. a year is charged to the Local Governments on the mean between the outstanding balances of the Provincial Loan Accounts at the commencement of the year and at its close; and this is done by transferring the amount so calculated from the Imperial to the Provincial section under Interest on Ordinary Debt. The differences between the Budget and the Revised estimates of the amount to be so transferred in the current year, and between the latter and the Budget estimate of 1911-12, are explained by the reductions in the outstanding balances of the Provincial Loan Account as shown in the table at page 619, which are chiefly due to heavy recovery of *takavi* advances in the provinces recovering from the recent famine.

INTEREST ON OTHER OBLIGATIONS.

Revised, 1910-11.

Budget, 1911-12.

68. The total Revised Estimate for the current year does not differ materially from the Budget, an increased payment of interest on the undrawn balance of capital deposited by the Burma Railway Company, owing to a lapse in capital grants, being nearly counterbalanced by a smaller payment in respect of the deposits in the State Provident Funds. In 1911-12 there will be practically no charge on the former account; but provision has been made for an increased payment in respect of the deposits both in the Post Office Savings Banks and in the State Provident Funds, consequent on a growth in the deposits themselves.

XIII AND 15.—POST OFFICE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
REVENUE.						
INDIA.						
1. Sale of postage stamps for postal purposes . . .	2,26,67,860	2,25,24,263	2,39,68,280	2,46,48,000	2,48,84,000	2,66,25,000
2. Commission on money orders . . .	45,22,164	46,61,119	47,61,044	48,30,000	49,80,000	52,10,000
3. Other receipts . . .	1,69,959	1,98,918	1,79,107	1,83,000	2,10,000	2,07,000
TOTAL . ₹	2,73,59,983	2,73,84,300	2,89,08,431	2,96,61,000	3,00,74,000	3,20,42,000
Equivalent in Sterling £	1,823,999	1,825,620	1,927,229	1,977,400	2,005,000	2,136,100
EXPENDITURE.						
INDIA.						
1. Establishment charges	1,72,13,611	1,90,79,541	1,93,66,086	1,97,28,000	1,98,03,000	2,03,50,000
2. Conveyance of mails	64,23,763	66,21,971	66,12,372	67,28,000	66,02,000	68,96,000
3. Stationery and Printing	11,00,858	10,82,411	12,09,062	10,19,000	10,98,000	10,82,000
4. Cost of stamps and stamp paper . . .	8,72,438	8,30,657	8,36,339	9,15,000	8,95,000	9,09,000
5. Royal visit and Coronation Durbar	...	...	...	...	...	2,00,000
6. Other items . . .	62,429	14,889	59,967	52,000	64,000	59,000
TOTAL . ₹	2,56,73,099	2,76,29,469	2,80,83,826	2,84,42,000	2,84,62,000	2,94,96,000
Equivalent in Sterling £	1,711,540	1,841,964	1,872,255	1,896,100	1,897,500	1,966,400
ENGLAND.						
1. Contribution to Eastern mail subsidy . . .	60,120	54,588	54,588	54,600	54,600	54,600
2. Stores, etc. . . .	1,060	201	739	500	2,800	...
TOTAL . £	61,180	54,789	55,327	55,100	57,400	54,600
TOTAL OF EXPENDITURE . £	1,772,720	1,896,753	1,927,582	1,951,200	1,954,900	2,021,000
TOTAL NET REVENUE £	51,279	-71,133	-353	26,200	50,100	115,100

REVENUE.

69. The rapid revival of prosperity and business has led to a larger growth of revenue under this head than was allowed for in the Budget; and the Revised estimate shows an improvement of ₹4·13 lakhs, which is mainly distributed between sale of postage stamps and commission on money orders. In the Budget estimate for 1911-12 provision has been made for a further advance of ₹19·68 lakhs in the revenue. ₹3 lakhs of this are expected to be obtained from services in connection with the Royal visit and the Coronation Durbar.

Revised, 1910-11

Budget, 1911-12

EXPENDITURE.

70. The total Revised estimate for 1910-11 does not differ materially from the Budget forecast. The Budget estimate for 1911-12 exceeds the former by ₹9·92 lakhs (£66·100). It provides for the sanctioned scale of expenditure as well as for the normal development of the operations of the Department, while a special allotment of ₹2 lakhs has been made for outlay in connection with the Royal visit and the Coronation Durbar.

Revised, 1910-11.

Budget, 1911-12.

XIV AND 16.—TELEGRAPH.

		Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
					Budget.	Revised.	
REVENUE.							
I. INDIAN :							
1. Message Revenue		99,99,248	98,65,661	83,82,222	91,50,000	92,75,000	98,85,000
2. Other Revenue		30,93,955	32,94,120	33,27,074	32,50,000	33,53,000	34,35,000
TOTAL	{ R	1,30,93,203	1,31,59,781	1,17,09,296	1,24,00,000	1,26,28,000	1,33,20,000
		872,880	877,319	780,620	826,700	841,900	888,000
II. INDO-EUROPEAN :							
1. Message Revenue		18,04,682	13,93,740	17,52,281	16,85,000	22,58,000	22,90,000
2. Other Revenue		20,025	15,538	18,278	15,000	21,000	19,000
TOTAL	{ R	18,24,707	14,09,278	17,70,559	17,00,000	22,79,000	23,09,000
		121,647	93,952	118,037	113,300	151,900	153,900
England (mainly Mes- sage Revenue).	£	12,270	6,826	4,194	5,500	4,300	4,500
TOTAL	£	133,917	100,778	122,231	118,800	156,200	158,400
GRAND TOTAL	£	1,006,797	978,097	902,851	945,500	998,100	1,040,400
EXPENDITURE.							
I. INDIAN :							
1. Revenue	£	709,932	742,338	766,597	785,900	778,500	822,600
2. Capital	£	253,759	195,140	150,770	191,700	151,900	143,500
3. Royal visit and Coronation Dur- bar	£	...	...	...	...	...	10,000
TOTAL	£	963,691	937,478	917,367	977,600	930,400	976,100
II. INDO-EUROPEAN :							
1. Revenue	£	90,354	80,534	72,945	95,300	101,700	106,800
2. Capital	£	8,891	1,047	2,121	13,000	2,300	10,700
TOTAL	£	99,245	81,581	75,066	108,300	104,000	117,500
III. Other charges.	£	21,511	9,014	...	...	...	...
GRAND TOTAL	£	1,084,447	1,028,073	992,433	1,085,900	1,034,400	1,093,600
TOTAL NET REVENUE	£	-77,650	-49,976	-89,582	-140,400	-36,300	-47,200

REVENUE.

(a) Indian.

Revised, 1910-11.

Budget, 1911-12.

71. The Revised estimate for the current year exceeds the Budget by Rs 2·28 lakhs. An improvement of Rs 1·25 lakhs is expected in the message revenue, mainly owing to increased traffic from Ceylon on account of the rubber boom and tea-market reports. The balance of the increase occurs chiefly in the rent of local and private lines. The Budget estimate for 1911-12 provides for a further growth of Rs 6·92 lakhs in the revenue, of which Rs 2 lakhs are expected to be obtained from the special traffic in connection with the Royal visit and the Coronation Durbar. A portion of the latter item will actually appear in the accounts as revenue of the Indo-European Department.

(b) *Indo-European.*

72. The increase of Rs 5.61 lakhs (£37,400) in the revenue in the current year, as compared with the Budget estimate, is due to the diversion of traffic from foreign lines to those of the Indo-European Department. *Revised, 1910-11.*

73. The Budget estimate for 1911-12 has been taken at practically the same figure as the Revised for 1910-11. Having regard to the very considerable improvement in the revenue which has taken place in 1910-11, it is not considered prudent to budget for a further growth next year. *Budget, 1911-12.*

EXPENDITURE.

(a) *Indian.*

74. The Revised estimate for 1910-11 shows a lapse of Rs 7.08 lakhs (£47,200) in the Budget provision. A considerable portion of this (Rs 5.97 lakhs) occurs in the allotment for capital outlay and is caused mainly by smaller purchase of stores both in England and in India and reduced expenditure on railway works. The lapse would have been larger but for a payment of Rs 1.79 lakhs to the Marconi Company in connection with the installation of radio offices at certain stations. There is also a saving of Rs 1.11 lakhs in the revenue charges mainly under line repairs and cost of stationery and printing. *Revised, 1910-11.*

75. The Budget estimate for 1911-12 exceeds the Revised of the current year by Rs 6.85 lakhs (£45,700). A provision of Rs 1.5 lakhs has been made for special outlay in connection with the Coronation Durbar, and there is an increase of Rs 6.61 lakhs in the revenue expenditure caused by the recent re-organisation of the various telegraph services, the cost of working the radio offices and a larger payment to the Postal Department in respect of the working expenses of combined postal and telegraph offices. On the other hand, there is a decrease of Rs 1.26 lakhs in the capital grant, in spite of a further payment of Rs 2.55 lakhs to the Marconi Company, owing to smaller demands for stores. *Budget, 1911-12.*

(b) *Indo-European.*

76. The total expenditure in the current year falls short of the Budget by Rs 63 lakh only. A lapse of Rs 1.61 lakhs in the capital grant owing to the postponement of the reconstruction of the Arabistan telegraph line and work on certain buildings in Persia, and a saving of Rs 1.02 lakhs in the working expenses, are nearly counterbalanced by an increase of Rs 1.98 lakhs in the net payment in England in connection with the Joint Purse arrangement which has been necessitated by the increase in the homeward Indian traffic. The Budget estimate for 1911-12 provides for capital outlay on the construction works postponed in the current year and for a small increase in the working expenses. *Revised, 1910-11.* *Budget, 1911-12.*

XV AND 17.—MINT.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
REVENUE.						
INDIA.						
1. Percentage chargeable on coinage of new rupees . . .	27,90,113	1,178	...	...	...	...
2. Profit on circulation of—						
(a) Nickel coins . . .	17,71,726	11,11,336	14,38,629	11,00,000	18,00,000	18,00,000
(b) Bronze coins . . .	17,36,390	...	...	8,50,000	7,00,000	10,00,000
3. Fees for coining dollars, etc. . .	96,299	3,13,117	3,16,019	1,00,000	2,58,000	1,00,000
4. Other items . . .	2,64,232	1,14,177	1,34,645	93,000	82,000	78,000
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TOTAL R	66,58,760	15,39,808	18,89,293	21,43,000	28,40,000	29,78,000
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England £	443,918	102,654	125,953	142,900	189,300	198,500
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TOTAL £	443,918	102,654	125,953	142,900	189,300	198,500
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EXPENDITURE.						
INDIA.						
1. Establishment charges . . .	8,88,959	7,13,287	6,69,370	7,13,000	6,94,000	7,23,000
2. Purchase of stores . . .	3,42,912	1,52,903	77,055	1,50,000	1,25,000	1,55,000
3. Loss on Bronze coinage . . .	...	10,71,184	7,42,899	...	...	...
4. Loss on re-coining old silver coins . . .	3,53,014	4,00,913	3,63,894	4,30,000	4,56,000	4,30,000
5. Other coinage losses . . .	3,60,346	83,702	82,197	14,000	26,000	18,000
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TOTAL R	19,55,231	24,21,989	19,35,424	13,07,000	13,01,000	13,26,000
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England £	130,349	161,466	129,028	87,100	86,700	88,400
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TOTAL £	164,901	192,129	143,758	92,100	92,100	93,800
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TOTAL NET REVENUE £	279,017	—89,475	—17,805	50,800	97,200	104,700

REVENUE.

Revised, 1910-11.

77. The Revised estimate for 1910-11 exceeds the Budget by R6'97 lakhs. An improvement of R7 lakhs occurs in the profit on the circulation of nickel coins, the demand for which has increased more rapidly with the revival of trade than was anticipated. A decrease of R1'5 lakhs in the profit from bronze coins, owing to continued return of coin issued during the last famine, is counterbalanced by an almost equal increase in the fees for coining dollars.

Budget, 1911-12.

78. The Budget for 1911-12 is taken at R1'38 lakhs higher than the Revised estimate of 1910-11. It is anticipated that the demand for nickel coins will be the same as in the current year, but that there will be an increase in the circulation of bronze. On the other hand, a moderate provision has been made for fees levied on the coinage of dollars.

Expenditure.

79. The figures show little variation and call for no remarks.

18.—GENERAL ADMINISTRATION.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
INDIA.	R	R	R	R	R	R
<i>Imperial.</i>						
1. Cost of the Central Government:						
(i) Salary and expenses of the Governor-General.	11,46,812	11,08,957	10,62,546	11,30,000	10,81,000	10,88,000
(ii) Executive Council	4,66,941	4,84,590	4,31,088	4,05,000	4,19,000	4,67,000
(iii) Legislative Council	76,165	1,13,326	96,876	2,01,000	1,36,000	1,52,000
(iv) Charges of the Secretariats	33,07,789	34,64,066	33,17,664	32,64,000	35,21,000	34,94,000
2. Offices of Account and Audit	26,00,959	27,85,580	28,91,989	29,24,000	29,62,000	40,85,000
3. Currency Department and Reserve Treasury	4,78,173	5,65,157	5,76,074	6,02,000	6,08,000	6,08,000
4. Payments to Presidency Banks for treasury and public debt work	3,33,809	3,39,630	3,40,735	3,46,000	3,50,000	3,54,000
5. North-West Frontier Administration	2,70,619	3,13,660	3,13,473	3,38,000	3,05,000	3,43,000
6. Ajmer-Merwara Administration	3,376	2,119	3,527	2,000	2,000	2,000
7. Royal visit and Coronation Durbar	...	...	...	...	3,50,000	91,50,000
Total	86,84,643	91,77,085	90,33,972	92,12,000	97,34,000	1,97,43,000
<i>Provincial.</i>						
1. Central Provinces	7,65,433	8,18,364	8,42,364	8,83,000	8,88,000	9,80,000
2. Burma	13,58,003	13,88,608	14,27,642	14,85,000	14,92,000	16,35,000
3. Eastern Bengal and Assam	11,61,949	12,70,049	12,32,564	13,12,000	12,72,000	15,93,000
4. Bengal	18,73,543	19,06,794	19,01,892	21,02,000	20,16,000	24,24,000
5. United Provinces	17,09,652	17,43,824	16,29,833	16,81,000	18,06,000	19,16,000
6. Punjab	10,73,920	10,58,945	10,52,403	11,16,000	11,21,000	12,18,000
7. Madras	11,17,101	11,50,585	12,09,190	12,99,000	12,55,000	15,38,000
8. Bombay	15,67,072	16,06,731	16,13,289	17,04,000	17,12,000	19,27,000
Total	1,05,26,733	1,09,43,900	1,09,09,177	1,15,82,000	1,15,62,000	1,32,31,000
TOTAL INDIA	1,93,11,376	2,01,20,985	1,99,43,149	2,07,94,000	2,12,96,000	3,29,74,000
Equivalent in Sterling	£ 1,287,425	£ 1,341,399	£ 1,329,543	£ 1,386,300	£ 1,419,700	£ 2,198,300
ENGLAND.						
1. Cost of the Secretary of State's establishment, etc.	262,375	269,264	265,546	264,700	270,900	263,100
2. Stores, etc., for India	72,343	84,170	60,690	93,500	80,200	115,800
TOTAL	£ 334,718	£ 353,434	£ 326,236	£ 358,200	£ 351,100	£ 378,900
GRAND TOTAL. £	1,622,143	1,694,833	1,655,779	1,744,500	1,770,800	2,577,200

80. The cost of the Civil offices of Account and Audit is Imperial in all the provinces with the exception of the charges of the staff employed in auditing

the accounts of municipalities and other local bodies; so is the expenditure of the Currency Department, as well as the payments made to the Presidency Banks for treasury work and for the management of the public debt.

(a) *India—Imperial.*

Revised, 1910-11.

81. The total expenditure in 1910-11 exceeds the Budget grant by Rs 5.22 lakhs. Of this excess, Rs 3.5 lakhs represent outlay on the preparations in connection with the Coronation Durbar to be held at Delhi next year. There is also an increase of Rs 2.57 lakhs in the cost of the Secretariats caused by the outlay on the enquiry into high prices (Rs 74 lakh), the payment of arrear charges in connection with the reorganisation of ministerial establishments, and the formation of an Education Department; while smaller increases occur under Offices of Account and Audit, owing to the revision of ministerial pay in the several Civil Account offices at Calcutta, and under Executive Council owing to the appointment of an Education Member. But on the other hand, there are savings in the grant for the enlarged Legislative Council and in the provision for the tour and other charges of the Governor General.

Budget, 1911-12.

82. The large excess of Rs 100.09 lakhs in the Budget grant for 1911-12 over the current year's Revised, is almost wholly due to two special causes. In the first place, provision has been made for a net expenditure (*i.e.*, after deducting receipts from sale of stores and materials) of Rs 89.5 lakhs by the Central Government in connection with the visit to India of His Majesty the King-Emperor and the Coronation Durbar at Delhi, and for an outlay of Rs 2 lakhs on account of the latter ceremony by the administrations of the North-West Frontier Province and Baluchistan, the total expenditure in 1911-12 on these objects thus exceeding the outlay in 1910-11 on the preparatory arrangements by Rs 88 lakhs. In the next place, it has been decided to show under this head, with effect from the 1st April 1911, the entire charges (Rs 10.31 lakhs) of the offices engaged in the various provinces in the audit and accounting of Public Works transactions, consequent on their amalgamation during the current year with the corresponding "Civil" offices. These charges have hitherto been split up among a number of heads, some of which are "divided" or wholly provincial. The arrangement will thus lead to a transfer to the Imperial section of the accounts of expenditure for which provision has been made in the current financial settlements with the Provincial Government; and credit has accordingly been taken under "I.—Land Revenue" (*vide* paragraph 11) for a recurring compensatory contribution from Provincial to Imperial.

83. Excluding the special items mentioned in the preceding paragraph, the increase in the Budget grant for next year over the Revised estimate for 1910-11 amounts to only Rs 1.78 lakhs. Of this excess, Rs .92 lakh occurs in the expenditure of the account offices and is caused partly by the normal growth of the cost of audit and partly by special allotments for the removal of the account office in Eastern Bengal and Assam from Shillong to Dacca, and for the revision of ministerial pay in Madras. The provision under the other heads is generally based on the sanctioned scale of expenditure, the increase of Rs .48 lakh in the charges of the Executive Council being explained by the payment for a full year of the salary of the Education Member. A sum of Rs .89 lakh is included in the grant for the Secretariats for the prosecution of the enquiry into high prices.

(b) *India—Provincial.*

Revised, 1910-11.

84. The total expenditure in 1910-11 follows very closely the Budget estimate. Savings are expected in Bengal, mainly owing to delay in the constitution of the Executive Council and to a smaller extent in Madras and Eastern Bengal and Assam, chiefly in consequence of lapses in the grants for the enlarged Legislative Council and for secretariat charges, respectively. But these are very nearly counterbalanced by the special expenditure (Rs 1.43 lakhs) incurred in Bombay, the United Provinces and the Punjab in connection with the visit of His Imperial Highness the Crown Prince of Germany. Unimportant variations from the Budget grants occur in several provinces.

Budget, 1911-12.

85. The Budget for 1911-12 exceeds the Revised of the current year by Rs 16.69 lakhs. The greater portion of this excess is again explained by the following special provisions made in the estimates for Provincial expenditure (*i.e.*,

on provincial camps and provincial guests) in connection with the Coronation Durbar at Delhi.

	Lakhs.
Central Provinces	1'00
Burma	1'23
Eastern Bengal and Assam	2'50
Bengal	3'00
United Provinces	1'85
Punjab	'80
Madras	2'50
Bombay	2'00
	<hr/> 14'88

86. Apart from these special allotments, the only important variations from the Revised estimates for the current year are as follows. Provision has been made for an increase of R 1'08 lakhs in Bengal, owing mainly to the payment for a full year of the charges of the Executive Council, and of R 71 lakh in Eastern Bengal and Assam, chiefly in consequence of outlay involved in the removal of the head-quarters of the province from Shillong to Dacca. In the United Provinces a provision of R 59 lakh for a new Bundelkhand Division is more than counterbalanced by the absence of the special expenditure incurred in the current year in connection with the visit of the Crown Prince of Germany.

(c) *England.*

87. The Revised estimate for the current year shows a lapse of £7,100 Revised, 1910-11. in the Budget grant, an increase of £6,800 in the payment to the Bank of England for the management of debt being more than counterbalanced by a decrease in the supply of currency note forms owing to a delay in the manufacture of the new form of Ten-Rupee and Fifty-Rupee notes and the stoppage of supplies in the old form. In 1911-12 provision has been made for a large Budget, 1911-12. increase of £40,300 in the outlay on currency note forms in view of the necessity for replenishing stocks and of a possible increase in the circulation of universal Fifty-Rupee notes; but there is a decrease of £12,500 in the other charges caused mainly by the absence of the expenditure of £5,000 incurred in the current year on the outfit allowance of the new Viceroy and a reduction in the payment to the Bank of England for the management of debt.

**XVI A and 19 A.—LAW AND JUSTICE—COURTS OF LAW.
EXPENDITURE.**

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	3,44,555	3,42,069	3,66,833	3,37,000	3,54,000	3,49,000
2. North-West Frontier	5,14,067	5,42,005	5,52,444	5,68,000	5,57,000	5,67,000
Total	8,58,622	8,84,074	9,19,277	9,05,000	9,11,000	9,16,000
<i>Provincial.</i>						
1. Central Provinces	21,64,839	25,10,408	24,75,896	25,52,000	25,12,000	25,80,000
2. Burma	42,51,833	43,90,265	45,35,552	47,64,000	47,61,000	48,21,000
3. Eastern Bengal and Assam	41,91,047	44,85,535	44,68,912	45,71,000	47,36,000	48,33,000
4. Bengal	75,61,397	83,75,876	82,75,098	82,43,000	88,08,000	87,34,000
5. United Provinces	57,79,483	60,18,614	59,05,155	60,30,000	60,10,000	62,19,000
6. Punjab	37,24,018	37,49,229	38,06,523	39,08,000	40,37,000	41,17,000
7. Madras	51,72,160	56,01,000	56,99,101	58,95,000	59,62,000	61,36,000
8. Bombay	51,80,722	52,80,586	52,61,867	53,03,000	54,68,000	54,59,000
Total	3,80,25,899	4,04,12,407	4,04,28,105	4,13,56,000	4,22,94,000	4,28,99,000
TOTAL INDIA	3,88,84,521	4,12,96,481	4,13,47,382	4,22,61,000	4,32,05,000	4,38,15,000
Equivalent in Sterling £	2,592,302	2,753,099	2,756,492	2,817,400	2,882,300	2,921,000
England	150	488	257	300	1,500	5,000
TOTAL	2,592,452	2,753,587	2,756,749	2,817,900	2,881,800	2,926,000

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,89,896	1,48,093	1,56,455	1,44,000	1,64,000	1,64,000
2. North-West Frontier	84,104	92,771	1,02,499	1,00,000	1,08,000	1,03,000
Total	2,74,000	2,40,864	2,58,954	2,44,000	2,72,000	2,67,000
<i>Provincial.</i>						
1. Central Provinces	1,92,152	1,98,857	2,21,084	2,15,000	2,18,000	2,14,000
2. Burma	4,63,470	4,64,220	4,66,537	4,70,000	4,42,000	4,65,000
3. Eastern Bengal and Assam	3,61,477	3,72,878	4,00,907	3,90,000	4,57,000	4,54,000
4. Bengal	5,79,615	6,39,469	6,00,716	6,24,000	6,75,000	6,15,000
5. United Provinces	4,76,352	5,24,251	6,01,793	5,48,000	6,20,000	5,94,000
6. Punjab	3,35,166	4,02,269	4,06,377	3,90,000	4,25,000	4,25,000
7. Madras	7,48,691	7,69,646	8,44,767	8,20,000	9,40,000	9,00,000
8. Bombay	5,30,374	5,89,301	5,98,944	5,87,000	5,98,000	6,10,000
Total	36,87,297	39,60,891	41,41,125	40,44,000	43,75,000	42,77,000
TOTAL R	39,61,297	42,01,755	44,03,279	42,88,000	46,47,000	45,44,000
Equivalent in Sterling £	264,087	280,117	293,339	285,800	309,800	308,900

EXPENDITURE.

(a) *Imperial.*

88. The figures show little variation and call for no remarks.

(b) *Provincial.*

89. The total Revised estimate for the current year exceeds the Budget *Revised, 1910-11.* by Rs 9.38 lakhs. In Bengal a large increase of Rs 7.31 lakhs in the payment of fees to lawyers in connection with the prosecution of special crime has been partly counterbalanced by a net saving of Rs 1.66 lakhs in the provision for the payment of grain compensation allowance and in other grants. Increases of Rs 1.65 lakhs each also occur in Eastern Bengal and Assam and in Bombay almost entirely under lawyer's fees and are due to a similar cause. Excesses of smaller magnitude are expected in Madras, owing to higher refunds of magisterial fines and other causes, and in the Punjab, chiefly in consequence of the employment during the whole of the year of an additional Judge of the Chief Court and his establishment. On the other hand, some saving in the Budget grant is likely to take place in the Central Provinces, owing to the non-utilisation of the allotment for the re-organisation of the Commission, and to a smaller extent in the United Provinces and in Burma.

90. The total Budget for 1911-12 is Rs 6.05 lakhs higher than the Revised *Budget, 1911-12.* estimate for 1910-11. The increase is shared by all the provinces with the exception of Bengal and Bombay. The more important increases occur in the United Provinces (Rs 2.09 lakhs), where an allotment of Rs 1.53 lakhs has been made for additional courts required to try the special mortgage suits instituted during the current year, besides the necessary provision for the additional expenditure involved in the contemplated improvement in the pay of Assistant Commissioners and Deputy Collectors; and in Madras (Rs 1.74 lakhs), where the Budget contains provision for additional temporary courts as well as for the share of increased expenditure thrown under this head by the various schemes mentioned in paragraph 17. In Bengal and Bombay, a decrease of Rs 2.77 lakhs and Rs 1.11 lakhs respectively in the cost of law officers obscures an increase of Rs 2.03 lakhs and Rs 1.02 lakhs in the expenditure under the other heads. These excesses are caused mainly by provision in the former province for the payment of arrears of increased pay to ministerial officers in the *mufassal* and for the re-organisation of certain ministerial establishments in the High Court; and in the latter for additional temporary courts and for the revision of certain judicial establishments.

REVENUE.

(a) *Imperial.*

91. The figures do not show any important variations and call for no remarks.

(b) *Provincial.*

92. There is an increase of Rs 3.31 lakhs over the total Budget estimate in *Revised, 1910-11.* the current year, chiefly under court-fees realised in cash in the United Provinces, *Budget, 1911-12.* under translation and printing fees of the High Court in Madras, and under magisterial fines in several provinces. The Budget for 1911-12 provides for normal receipts in all the provinces.

XVI B and 19 B.—LAW AND JUSTICE—JAILS. EXPENDITURE.

EXPENDITURE.						
	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	17,97,443	19,55,130	17,04,133	18,43,000	17,81,000	18,08,000
2. North-West Frontier	1,17,136	1,35,681	1,25,123	1,47,000	1,28,000	1,37,000
Total	19,14,579	20,90,811	18,29,256	19,90,000	19,09,000	19,45,000
<i>Provincial.</i>						
1. Central Provinces	4,81,132	5,86,090	6,14,104	5,94,000	5,63,000	5,82,000
2. Burma	12,46,377	12,83,422	12,31,706	13,24,000	12,64,000	12,91,000
3. Eastern Bengal and Assam	12,38,987	11,12,291	9,24,423	10,92,000	10,16,000	10,61,000
4. Bengal	26,96,952	27,70,423	25,24,720	28,71,000	24,58,000	27,09,000
5. United Provinces	19,93,037	24,12,421	20,69,685	20,00,000	19,43,000	20,04,000
6. Punjab	10,31,616	12,34,169	11,06,045	11,37,000	10,75,000	11,35,000
7. Madras	13,55,256	15,13,084	14,86,801	15,51,000	14,51,000	15,12,000
8. Bombay	8,66,303	9,92,226	10,04,522	10,49,000	10,60,000	10,77,000
Total	1,09,09,660	1,19,04,126	1,09,67,006	1,16,18,000	1,08,30,000	1,13,71,000
TOTAL INDIA . R	1,28,24,239	1,39,94,937	1,27,96,262	1,36,08,000	1,27,39,000	1,33,16,000
Equivalent in Sterling £	854,949	932,996	853,084	907,200	849,300	887,700
England . . . £	1,817	...	...	100	...	...
TOTAL . £	856,766	932,996	853,084	907,300	849,300	887,700

REVENUE.

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	2,94,194	2,89,071	2,81,251	2,97,000	3,23,000	3,15,000
2. North-West Frontier	19,753	20,307	17,679	21,000	21,000	21,000
Total	3,13,947	3,09,378	2,98,930	3,18,000	3,44,000	3,36,000
<i>Provincial.</i>						
1. Central Provinces	1,81,259	2,16,060	2,55,980	2,43,000	2,10,000	2,27,000
2. Burma	4,62,119	4,15,792	4,03,812	5,20,000	3,95,000	4,00,000
3. Eastern Bengal and Assam	3,72,844	4,19,947	3,44,203	4,64,000	3,27,000	3,68,000
4. Bengal	11,58,667	9,21,281	8,59,113	9,64,000	9,24,000	9,14,000
5. United Provinces	4,02,568	3,77,098	3,41,367	3,73,000	3,37,000	3,71,000
6. Punjab	1,83,276	2,00,197	2,54,384	2,21,000	2,60,000	2,64,000
7. Madras	5,26,828	6,16,288	5,05,999	5,30,000	5,10,000	4,80,000
8. Bombay	2,14,538	2,17,461	1,88,536	2,65,000	2,35,000	2,40,000
Total	35,02,099	33,84,124	31,53,394	35,80,000	31,98,000	32,64,000
TOTAL R	38,16,046	36,93,502	34,52,324	38,98,000	35,42,000	36,00,000
Equivalent in Sterling £	254,403	246,234	230,155	259,900	236,200	240,000

EXPENDITURE.

(a) Imperial.

93. The saving of ₹81 lakh in the Budget provision for 1910-11 is *Revised, 1910-11.* caused by ordinary lapses in grants. A major portion of it occurs in the convict charges at Port Blair, which contribute the bulk of the expenditure shown against "India General." In 1911-12 provision has been made for a *Budget, 1911-12.* normal scale of expenditure on sanctioned establishments.

(b) Provincial.

94. The total Revised for 1910-11 is ₹7.88 lakhs less than the Budget *Revised, 1910-11.* estimate. There is a large decrease of ₹4.13 lakhs in Bengal owing to a partial utilisation of the lump provision of ₹1.39 lakhs made in the Budget for the new Presidency Jail, to savings in dietary charges and to smaller outlay on the purchase of raw materials. Smaller lapses also occur in most other provinces, mainly in consequence of a fall in prices and of a reduced demand for jail-made articles. In Bombay alone, there is a small excess over the Budget grant owing to an under-estimate of the dietary charges.

95. The estimates for 1911-12 are generally based on the sanctioned scale *Budget, 1911-12.* of establishments, the probable jail population, the cost of dietary and the requirements for raw materials. Provision has been made in Bengal for a considerable increase in the outlay on the purchase of raw materials for manufacturing purposes, and in Burma and Eastern Bengal and Assam for the re-organisation of certain establishments.

REVENUE.

(a) Imperial.

96. There is no important variation between the Budget and Revised estimates of the current year or between the latter and the Budget for 1911-12, the small increase in the current year occurring in the receipts of the convict settlement at Port Blair.

(b) Provincial.

97. About half of the total decrease of ₹3.82 lakhs in the Revised estimate *Revised, 1910-11.* of the current year as compared with the Budget is nominal and is due to the discontinuance of adjustments in accounts in respect of convict labour supplied to presses. The remainder is caused by smaller demands for jail manufactures in most of the provinces. In 1911-12 provision has been made for a moderate *Budget, 1911-12.* revival in the demand in several provinces.

XVII AND 20.—POLICE.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	10,54,005	12,80,434	13,41,256	12,56,000	12,63,000	14,33,000
2. North-West Frontier	13,30,043	15,03,305	15,42,553	16,80,000	15,81,000	17,08,000
Total	23,84,048	27,83,739	28,83,809	29,36,000	28,44,000	31,41,000
<i>Provincial.</i>						
1. Central Provinces	28,10,818	32,28,761	31,05,058	32,61,000	32,00,000	32,80,000
2. Burma	1,12,00,413	1,19,27,176	1,13,84,022	1,21,60,000	1,19,67,000	1,23,80,000
3. Eastern Bengal and Assam	44,19,659	50,41,025	50,81,804	55,49,000	52,37,000	60,46,000
4. Bengal	73,93,804	80,25,874	81,57,764	84,75,000	82,26,000	85,97,000
5. United Provinces	96,29,868	1,00,94,764	1,02,13,040	1,04,00,000	1,04,32,000	1,11,81,000
6. Punjab	52,34,373	55,04,570	53,51,066	57,03,000	56,08,000	62,35,000
7. Madras	64,49,126	73,72,784	74,13,011	82,00,000	80,75,000	86,39,000
8. Bombay	76,41,400	89,37,093	93,10,472	94,96,000	91,80,000	1,09,73,000
Total	5,47,78,861	6,01,32,053	6,04,16,237	6,32,44,000	6,22,25,000	6,64,31,000
TOTAL INDIA . R	5,71,62,909	6,29,15,852	6,33,00,046	6,61,80,000	6,50,69,000	6,95,72,000
Equivalent in Sterling £	3,810,861 2,493	4,194,390 1,832	4,220,003 2,303	4,412,000 2,100	4,337,900 2,000	4,638,100 2,000
TOTAL . £	3,813,354	4,196,222	4,222,306	4,414,100	4,339,900	4,640,100

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	47,707	42,597	46,888	46,000	50,000	43,000
2. North-West Frontier	73,598	70,893	82,029	75,000	1,29,000	81,000
Total	1,21,305	1,13,490	1,28,917	1,21,000	1,79,000	1,24,000
<i>Provincial.</i>						
1. Central Provinces	42,936	23,299	25,335	22,000	30,000	30,000
2. Burma	2,20,364	2,26,996	2,05,720	2,32,000	2,04,000	2,15,000
3. Eastern Bengal and Assam.	1,77,859	1,76,356	1,35,571	1,50,000	1,43,000	1,36,000
4. Bengal	1,41,084	1,60,904	1,89,940	1,67,000	1,85,000	1,74,000
5. United Provinces	97,173	86,551	92,183	88,000	96,000	93,000
6. Punjab	5,82,309	5,77,975	5,69,311	5,76,000	5,76,000	5,61,000
7. Madras	4,73,022	5,92,474	4,91,735	4,67,000	4,76,000	4,80,000
8. Bombay	4,48,709	3,93,799	3,95,538	4,03,000	3,96,000	4,53,000
Total	21,83,456	22,58,354	21,05,333	21,05,000	21,06,000	21,42,000
TOTAL R	23,04,761	23,71,844	22,34,250	22,26,000	22,85,000	22,66,000
Equivalent in Sterling £	153,651	158,123	148,950	148,400	152,300	151,100

EXPENDITURE.

(a) *Imperial.*

98. The decrease of R. 9½ lakh in the Revised estimate of the current year, *Revised, 1910-11.* as compared with the Budget, is caused by a shortage in the strength of the police force, savings under grain compensation allowance and ordinary lapses in grants in the North-West Frontier Province. In 1911-12 provision has been made for the full sanctioned strength of the force in this province, for the introduction of a further instalment of reforms in Baluchistan, and for relieving municipalities in some of the minor Administrations of all police expenditure now incurred by them. The effect of the last named measure will mainly be a loss of revenue rather than an increase in expenditure, but for the purposes of the estimates, lump provisions have been made under the expenditure head in the provinces. *Budget, 1911-12.*

(b) *Provincial.*

99. The expenditure in the current year is likely to fall short of the Budget by R. 10.19 lakhs. Savings in grants occur in almost all the provinces owing to the staff provided for in the Budget not being fully entertained. In Eastern Bengal and Assam, the provision made for the re-organisation of the Assam Frontier Police will not be required as the scheme has not yet been sanctioned; while in Bengal nearly the whole of the provision for grain compensation allowance (about R. 2 lakhs) will lapse. In the United Provinces alone, the Budget grant is likely to be exceeded; but the small excess of R. 32 lakh is more than explained by the cost of police required for the Allahabad Exhibition. *Revised, 1910-11.*

100. The Budget estimate for 1911-12 exceeds the Revised for 1910-11 by R. 42.06 lakhs. Provision has been made in every province for the cost of the reforms introduced during the current year, as well as for the introduction of further reform measures. In the United Provinces and Bombay, progress on additional reforms will be accelerated by the receipt of the balance of the Imperial grants promised in this connection. Allotments of R. 2.50 lakhs and R. 2.75 lakhs respectively have been made in Eastern Bengal and Assam on the schemes for the strengthening of the subordinate police and the organisation of the river police. The following provisions are included in the estimates of the United Provinces and the Punjab out of the contributions specially given from Imperial revenues for the purpose: *Budget, 1911-12.*

(1) *United Provinces.*—R. 3 lakhs for relieving small rural towns of the expenditure incurred by them on their police, the town police being in future amalgamated with the provincial police; and R. 58 lakh for relieving municipalities and "notified areas" of outlay on construction and repair of police outposts.

(2) *Punjab.*—R. 5.22 lakhs for relieving municipalities of all police expenditure now incurred by them. As has been explained in paragraph 98, the actual effect of this measure will be more a loss of revenue than an increase in expenditure, but for the purposes of the estimates a lump provision has been made under the expenditure head.

REVENUE.

(a) *Imperial.*

101. The increase in the Revised estimate for 1910-11 as compared with the Budget is due to recoveries on account of punitive police located in the Peshawar district of the North-West Frontier Province. The absence of this item in the Budget estimate for 1911-12 accounts for the difference between the latter and the Revised for the current year, *Revised, 1910-11.* *Budget, 1911-12.*

(b) *Provincial.*

102. The figures do not show any important variations and call for no remarks.

XVIII AND 21.—PORTS AND PILOTAGE.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Provincial.</i>						
1. Burma	11,65,176	12,86,363	12,57,081	12,45,000	12,13,000	12,45,000
2. Eastern Bengal and Assam	1,86,945	1,58,435	1,07,065	93,000	94,000	1,22,000
3. Bengal	11,95,783	22,62,057	11,79,559	12,93,000	12,65,000	11,89,000
4. Madras	16,382	18,223	17,776	18,000	24,000	19,000
5. Bombay	54,386	53,216	59,421	96,000	73,000	78,000
Total India . . R	26,18,672	37,78,294	26,20,902	27,45,000	26,69,000	26,33,000
Equivalent in Sterling £	174,578	251,886	174,727	183,000	178,000	176,900
England	221	212	52	200	100	100
TOTAL . . . £	174,799	252,098	174,779	183,200	178,100	177,000

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912 Budget.
				Budget.	Revised.	
Provincial.						
1. Burma	4,69,521	4,46,458	4,81,538	4,76,000	5,12,000	4,54,000
2. Eastern Bengal and Assam	29,163	8,516	9,405	10,000	9,000	10,000
3. Bengal	14,90,708	15,55,871	15,22,485	15,48,000	16,13,000	15,85,000
4. Bombay	93,662	88,973	87,821	95,000	92,000	92,000
TOTAL R	20,83,054	20,99,818	21,01,249	21,29,000	22,26,000	21,41,000
Equivalent in Sterling £	138,870	139,988	140,083	141,900	148,400	142,700

103. The variations in the figures are unimportant and do not call for any remarks.

XIX AND 22.—EDUCATION.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India, General	5,15,137	7,61,694	6,06,607	5,83,000	8,01,000	5,36,000
2. North-West Frontier	79,052	1,02,110	86,316	1,24,000	1,48,000	1,27,000
Total	5,94,189	8,63,804	6,92,923	7,07,000	9,49,000	6,63,000
<i>Provincial.</i>						
1. Central Provinces	14,18,992	15,89,039	16,55,200	17,40,000	17,00,000	20,15,000
2. Burma	18,00,094	18,83,630	18,99,675	19,75,000	18,87,000	24,04,000
3. Eastern Bengal and Assam	19,79,007	21,67,643	23,38,345	27,01,000	25,49,000	33,18,000
4. Bengal	15,54,894	55,28,726	55,68,813	59,17,000	55,53,000	70,26,000
5. United Provinces	20,10,351	29,84,141	28,58,786	38,53,000	38,86,000	54,86,000
6. Punjab	22,68,154	22,24,247	22,61,241	23,72,000	22,72,000	26,82,000
7. Madras	37,95,573	37,38,835	37,90,145	41,12,000	40,04,000	49,94,000
8. Bombay	39,67,094	41,21,248	43,52,501	50,60,000	48,00,000	56,78,000
Total	2,16,24,159	2,42,37,559	2,47,24,705	2,77,30,000	2,66,51,000	3,56,03,000
TOTAL INDIA R	2,22,18,348	2,51,01,363	2,54,17,629	2,84,37,000	2,76,00,000	3,42,66,000
Equivalent in Sterling £	1,481,223	1,673,424	1,694,509	1,895,800	1,840,000	2,284,400
England	7,869	8,911	10,363	11,100	10,500	10,500
TOTAL	1,489,092	1,682,335	1,704,872	1,906,900	1,850,500	2,294,900

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>	R	R	R	R	R	R
1. India, General	27,167	25,904	28,914	26,000	40,000	40,000
2. North-West Frontier	496	484	681	1,000	1,000	1,000
<i>Provincial.</i>						
1. Central Provinces	80,425	95,541	1,09,308	1,05,000	1,17,000	1,32,000
2. Burma	1,11,280	1,38,208	1,74,808	2,01,000	2,01,000	2,36,000
3. Eastern Bengal and Assam	2,22,988	2,32,045	2,63,282	2,62,000	3,06,000	3,15,000
4. Bengal	5,05,500	7,18,357	6,06,453	6,00,000	6,46,000	6,50,000
5. United Provinces	2,05,106	2,51,372	2,48,092	5,01,000	4,36,000	4,86,000
6. Punjab	2,94,715	3,02,735	4,67,788	3,60,000	3,70,000	3,87,000
7. Madras	2,11,456	2,03,269	1,70,000	1,98,000	2,24,000	3,21,000
8. Bombay	4,60,038	4,08,538	4,09,209	4,20,000	4,20,000	4,40,000
TOTAL R	21,79,207	23,70,453	24,88,135	26,74,000	27,61,000	30,08,000
Equivalent in Sterling £	145,785	158,430	165,875	178,300	184,100	200,500

EXPENDITURE.

(a) Imperial.

104. The increase of Rs 2.42 lakhs in the Revised estimate of the current year as compared with the Budget, is due mainly to the payment of a grant of Rs 1 lakh to the Indian Institute of Science, Bangalore, and of special grants for buildings and equipment in Bangalore, Coorg and the North-West Frontier

Budget, 1911-12.

Province. The decrease of R2·86 lakhs in the Budget estimate for 1911-12 as compared with the Revised for 1910-11 is explained by the absence of these special items of expenditure, the abolition of the appointment of Director General of Education and the transfer of his establishment to the new Education Department.

(b) *Provincial.*

Revised, 1910-11.

105. The total expenditure in 1910-11 will fall short of the Budget grant by R10·79 lakhs. In every province it will be found impossible to fully utilise the provisions made for the development of education. A portion of the decrease in some of the provinces also arises from the transfer of certain building grants to the Public Works Department. The small excess of R·33 lakh shown in the table on the preceding page against the United Provinces is purely nominal and is caused by the record under this head of about R3 lakhs of expenditure for which provision was made under "Miscellaneous." In this province it has hitherto been the practice to show a portion of the contributions made to district boards under "Education" and "Civil Works," the remainder being recorded in the accounts under "Miscellaneous." The result was misleading and obscured the object of the contributions. It has accordingly been decided with effect from the current year to record the contributions under the appropriate heads of account with reference to the purposes for which they are given.

Budget, 1911-12.

106. The estimates for 1911-12 allow for a further large advance of R69·52 lakhs in educational expenditure—the increase being again much larger than that provided under any other head of civil expenditure. More than two-thirds of the total increase (R47·91 lakhs) represents allotments made from the sums placed at the disposal of Provincial Governments out of the high opium revenue realised in the current year (*vide* paragraph 12). These allotments, of which the distribution is given below, will be devoted wholly to non-recurring expenditure, *e.g.*, on buildings and equipment of schools and colleges of various classes or on grants made for these purposes, on hostels, etc.:—

	Lakhs.
Central Provinces	2·00
Burma	4·00
Eastern Bengal and Assam	5·00
Bengal	12·00
United Provinces	12·91
Punjab	4·00
Madras	3·00
Bombay	5·00
Total	47·91

107. The increased outlay contemplated from provincial resources proper thus amounts to R21·61 lakhs. Provision has been made in every province for the full cost of the reforms introduced in the current year and for further progress in the improvement and development of education, the following additions being made with reference to the recommendations of the Finance Committees:—

	R
Eastern Bengal and Assam	93,000
Punjab	57,000
Madras	1,78,000
Bombay	2,56,000

108. The more important special provisions made in the several provinces are enumerated below:—

- (1) *Central Provinces.*—Opening of new schools, strengthening of the staff in the Government colleges, equipment and development of the training college at Jubbulpore, and increase in the number and rate of stipends in the training schools.

- (2) *Burma*.—Strengthening of the staff in the Rangoon College, taking over by Government of the municipal schools at Bassein and two other places, and opening of technical schools.
- (3) *Bengal*.—Regrading of pay of sub-inspectors transferred from District Boards and strengthening and improvement of the staff in the Government colleges.
- (4) *United Provinces*.—Grant to the University for acquisition of land, regrading of the Provincial Service, revision of teaching staff in schools, opening of new schools, and outlay on technological institute at Cawnpore.
- (5) *Madras*.—Establishment of Government model high schools (R1.20 lakhs), increased subsidies to local boards (R1 lakh) to enable them to open schools in villages at present unprovided with them, reorganisation of training schools for masters and mistresses, and special grants-in-aid for furniture and apparatus.
- (6) *Bombay*.—Opening of new primary schools and the improvement of the pay of primary school teachers (R2.25 lakhs).

REVENUE.

109. The growth in the number of students in the Government schools and colleges generally accounts for the improvement in the receipts in the current year and the further increase allowed for in the Budget of 1911-12. The latter includes a special receipt of R.56 lakh in Madras on account of the balance of the proceeds of the sale of the Government tannery to the Rewah Durbar.

23.—ECCLESIASTICAL.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	2,01,138	1,93,499	1,92,225	1,97,000	1,91,000	1,97,000
2. Central Provinces	79,883	86,240	84,330	88,000	81,000	93,000
3. Burma	1,37,841	1,18,544	1,23,387	1,32,000	1,15,000	1,25,000
4. Eastern Bengal and Assam	28,268	31,100	28,435	28,000	41,000	41,000
5. Bengal	2,10,417	2,15,390	2,24,161	2,29,000	2,10,000	2,18,000
6. United Provinces	2,41,008	2,53,843	2,60,160	2,65,000	2,65,000	2,75,000
7. Punjab	2,24,711	2,29,888	2,33,104	2,32,000	2,40,000	2,26,000
8. North-West Frontier	35,348	35,385	36,932	38,000	38,000	41,000
9. Madras	3,36,844	2,98,842	3,31,965	3,30,000	3,42,000	3,41,000
10. Bombay	3,47,141	3,27,416	3,38,613	3,59,000	3,52,000	3,52,000
TOTAL INDIA R	18,48,599	17,90,147	18,53,312	18,93,000	18,75,000	19,09,000
Equivalent in Sterling £	123,240	119,343	123,554	126,500	125,000	127,300
England . . . £	306	739	489	400	500	500
TOTAL £	123,546	120,082	124,043	126,900	125,500	127,800

110. The figures do not call for any remarks. There is a small saving in the total grant for the current year. In 1911-12 provision has been made for the sanctioned scale of expenditure.

XX AND 24.—MEDICAL.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	5,69,513	6,70,421	7,02,069	7,15,000	7,88,000	7,34,000
2. North-West Frontier	1,20,958	1,56,703	1,83,690	2,00,000	2,50,000	2,30,000
Total	6,90,471	8,27,124	8,85,759	9,15,000	10,38,000	9,64,000
<i>Provincial.</i>						
1. Central Provinces	5,28,885	7,18,278	7,98,349	9,40,000	8,99,000	10,25,000
2. Burma	19,54,191	21,21,431	21,23,201	21,18,000	19,54,000	25,12,000
3. Eastern Bengal and Assam	8,46,566	9,33,857	10,23,998	11,37,000	11,02,000	16,09,000
4. Bengal	22,67,610	23,28,034	23,38,148	25,16,000	23,74,000	25,13,000
5. United Provinces	14,31,463	20,82,419	15,80,585	18,87,000	18,34,000	31,54,000
6. Punjab	13,51,573	14,25,124	13,31,758	17,67,000	15,39,000	23,77,000
7. Madras	17,64,450	21,18,682	17,84,589	25,31,000	18,20,000	18,61,000
8. Bombay	19,03,065	25,52,234	24,97,108	30,19,000	24,40,000	31,87,000
Total	1,20,47,803	1,42,80,119	1,34,83,736	1,59,15,000	1,39,53,000	1,82,44,000
TOTAL INDIA R	1,27,38,274	1,51,07,243	1,43,69,495	1,68,30,000	1,49,91,000	1,92,08,000
Equivalent in Sterling £	849,218	1,007,150	957,967	1,122,000	999,400	1,280,600
England	7,335	10,502	9,866	8,400	12,500	11,900
TOTAL £	856,603	1,017,712	967,833	1,130,400	1,011,900	1,292,500

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	2,277	8,032	7,743	8,000	8,000	8,000
2. North-West Frontier	2,607	611	600	1,000	1,000	1,000
<i>Provincial.</i>						
1. Central Provinces . .	7,582	10,834	8,551	9,000	8,000	8,000
2. Burma	55,287	60,655	63,951	63,000	75,000	74,000
3. Eastern Bengal and Assam	40,967	59,879	56,689	78,000	55,000	60,000
4. Bengal	2,38,934	2,81,855	2,90,056	2,98,000	3,45,000	3,29,000
5. United Provinces . .	34,722	36,068	37,687	41,000	43,000	40,000
6. Punjab	51,504	33,906	45,793	38,000	40,000	40,000
7. Madras	1,19,796	1,18,849	1,21,733	1,15,000	1,24,000	1,23,000
8. Bombay	2,19,707	2,22,402	2,28,245	2,10,000	2,34,000	2,40,000
TOTAL INDIA R	7,73,443	8,33,091	8,61,108	8,67,000	9,39,000	9,35,000
Equivalent in Sterling £	51,562	55,539	57,407	57,800	62,600	62,400
England £	907	1,010	828	900	900	900
TOTAL £	52,469	56,549	58,235	58,700	63,500	63,300

EXPENDITURE.

(a) Imperial.

Revised, 1910-11.

111. The increase of Rs 1.23 lakhs in the expenditure in the current year over the Budget estimate is chiefly due to special grants to the Bangalore municipality in aid of its water works and to certain municipalities in the North-West Frontier Province for the improvement of drainage and water-supply. In 1911-12, the saving caused by the absence of these grants is counterbalanced to some extent by increased expenditure on the investigation of remedial measures against plague and provision for the improvement of the subordinate medical staff in the North-West Frontier Province.

Budget, 1911-12.

(b) Provincial.

Revised, 1910-11.

112. The total Revised estimate for the current year is Rs 19.62 lakhs less than the Budget. Of this decrease, which is shared by every province, Rs 7.11 lakhs and Rs 5.79 lakhs occur respectively in Madras and Bombay. The former is caused almost wholly by the record under "Civil Works" of grants to local bodies in aid of sanitary projects, provision for which was made in the Budget under this head. A considerable portion of the latter arises from the same cause, the balance being chiefly due to the non-utilisation of the provision for the increase of pay of sub-Assistant Surgeons and lapses in ordinary and plague grants. In the Punjab, considerable savings are expected both in the special allotment for the improvement in sanitation and in the provision for expenditure in connection with the plague. Lapses in the plague and ordinary grants also occur in the Central Provinces, Burma and in the United Provinces; but in the last named province the saving is to a large extent counterbalanced by an increased debit under this head on account of grants to district boards owing to the change in the method of accounting mentioned in paragraph 105. The decrease in Bengal is due to lapses in ordinary grants, while in Eastern Bengal and Assam it is mainly caused by a transfer to "Civil Works" of grants to local bodies for sanitary improvements.

Budget, 1911-12.

113. The Budget estimate for 1911-12 exceeds the Revised for 1910-11 by Rs 42.91 lakhs. Of this Rs 28 lakhs represent non-recurring outlay, mainly on grants to local bodies for the improvement of drainage and water-supply, out of the special Imperial assignment given for the purpose in the current year (*vide* paragraph 12). The distribution of the amount is shown below:

	Lakhs
Central Provinces	1.0
Burma	3.0
Eastern Bengal and Assam	4.0
United Provinces	10.5
Punjab	7.5
Bombay	2.0
TOTAL	28.0

The corresponding provisions in Bengal and Madras appear under "Civil Works."

114. The balance of the increase (*viz.*, Rs 14.91 lakhs), representing additional outlay contemplated from provincial resources proper, is also distributed over all the eight provinces. Provision has been made in most of them for increased expenditure in connection with the plague and for anti-malarial investigations. Special allotments have been made in Bengal, the United Provinces and Bombay for the improvement of the prospects of sub-Assistant Surgeons; in the United Provinces for the Medical College, Lucknow, which is expected to be opened next October; and in the Punjab for an enteric hospital at Simla with reference to the recommendation of the

Finance Committee of the Provincial Council ; while in Bombay the full provision of Rs 4.5 lakhs for special expenditure in connection with sanitation is repeated under this head.

(c) ENGLAND.

115. The increase in expenditure in both 1910-11 and 1911-12 as compared with the Budget estimate for the former year is caused mainly by an additional grant of £2,500 to the Committee for Plague Investigation and by larger payments to Medical Officers on study leave.

REVENUE.

116. The figures do not show any important variations and call for no remarks.

25.—POLITICAL.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	68,23,161	93,90,223	75,89,200	79,96,000	1,08,27,000	79,88,000
2. North-West Frontier	27,00,716	32,41,775	30,53,873	31,71,000	30,80,000	31,84,000
3. Punjab	6,41,892	6,32,268	6,46,936	6,50,000	6,21,000	6,02,000
4. Other Provinces	6,14,393	6,15,267	5,54,796	6,10,000	6,14,000	5,73,000
Total	1,07,80,162	1,38,79,533	1,18,44,855	1,24,27,000	1,51,42,000	1,24,07,000
<i>Provincial.</i>						
1. Central Provinces	41,240	45,011	45,615	49,000	33,000	34,000
2. Burma	4,17,639	4,11,805	4,03,949	4,15,000	4,22,000	4,41,000
3. Eastern Bengal and Assam	92,000	1,08,493	89,952	1,07,000	1,16,000	1,17,000
4. Bengal	47,083	52,404	51,943	59,000	63,000	64,000
5. United Provinces	6,360	4,932	5,617	6,000	6,000	6,000
6. Madras	77,496	79,596	1,12,212	94,000	95,000	99,000
7. Bombay	3,89,566	4,05,885	4,76,016	4,87,000	4,70,000	4,79,000
Total	10,71,474	11,08,126	11,85,304	12,17,000	12,05,000	12,40,000
TOTAL INDIA . R	1,18,51,636	1,49,87,659	1,30,30,159	1,36,44,000	1,63,47,000	1,36,47,000
Equivalent in Sterling £ England	790,109 6,046	999,177 8,335	868,677 6,450	909,600 3,800	1,089,800 5,200	909,800 2,500
TOTAL . £	796,155	1,007,512	875,127	913,400	1,095,000	912,300

The Imperial outlay shown against "Other Provinces" consists of the charges of the Political Residency at Aden and certain other expenditure—mainly in connection with political refugees and State prisoners—in several provinces.

(a) *Imperial.*

Revised, 1910-11.

117. The Budget estimate for the current year provided for a payment of R20 lakhs on account of subsidy due to His Majesty the Amir of Afghanistan. The actual charge under this head will amount to R46'93 lakhs in consequence of the decision to transfer to an account separate from our general balances the whole of the sum remaining undrawn at the end of any year. This increase of R26'93 lakhs almost wholly explains the excess of R27'15 lakhs in the Revised estimate of the current year over the Budget.

Budget, 1911-12.

118. In 1911-12 the charge on account of subsidy due to the Amir will amount to R18'5 lakhs or R28'43 lakhs less than in the current year. The Budget estimate for next year therefore provides for a growth of R1'08 lakhs in the expenditure under this head. This is caused by allotments for the re-organisation of the Indian Political Department and of the frontier militia in Baluchistan, and for the full sanctioned strength of the frontier militia in the North-West Frontier Province.

(b) *Provincial.*

119. The figures show little variation and call for no remarks.

XXI AND 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.
EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	52,69,744	55,68,082	54,70,881	61,50,000	56,51,000	70,68,000
2. North-West Frontier . . .	40,898	32,510	39,279	70,000	81,000	90,000
3. Other Provinces . . .	2,71,371	2,61,206	2,72,575	2,95,000	6,43,000	2,99,000
Total . . .	55,82,013	58,61,798	57,82,735	65,15,000	63,75,000	74,57,000
<i>Provincial.</i>						
1. Central Provinces . . .	3,65,310	4,80,141	4,32,729	4,35,000	4,37,000	5,26,000
2. Burma . . .	3,16,738	3,67,977	4,27,888	4,41,000	3,75,000	4,27,000
3. Eastern Bengal and Assam . . .	2,91,805	3,78,767	4,54,083	4,85,000	4,44,000	4,96,000
4. Bengal . . .	10,96,861	12,26,466	12,20,110	14,32,000	13,79,000	14,69,000
5. United Provinces . . .	7,34,984	8,30,179	11,44,571	11,59,000	10,24,000	12,91,000
6. Punjab . . .	4,71,771	5,66,817	7,01,968	7,08,000	7,07,000	7,76,000
7. Madras . . .	10,54,082	12,06,457	13,36,626	15,36,000	14,04,000	13,72,000
8. Bombay . . .	6,07,343	6,99,792	8,02,170	8,96,000	8,57,000	10,46,000
Total . . .	49,38,894	57,56,596	65,20,145	70,92,000	66,27,000	74,03,000
TOTAL INDIA . . R	1,05,20,907	1,16,18,394	1,23,02,880	1,36,07,000	1,30,02,000	1,48,60,000
Equivalent in Sterling £ England (mainly stores) . . £	701,394	774,560	820,192	907,100	866,800	990,600
	71,264	56,744	31,204	33,800	28,200	32,300
TOTAL . . £	772,658	831,304	851,396	940,900	895,000	1,022,900

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	1,44,789	1,85,575	2,67,869	1,92,000	1,86,000	1,71,000
2. North-West Frontier	218	185	77	...	...	...
TOTAL	1,45,007	1,85,760	2,67,946	1,92,000	1,86,000	1,71,000
<i>Provincial.</i>						
1. Central Provinces	57,040	72,746	94,288	85,000	98,000	1,00,000
2. Burma	5,510	15,281	4,389	5,000	6,000	7,000
3. Eastern Bengal and Assam	54,062	64,457	45,534	54,000	45,000	49,000
4. Bengal	2,90,901	2,86,008	3,46,711	3,87,000	3,70,000	3,70,000
5. United Provinces	1,32,180	1,45,828	1,27,521	1,50,000	1,45,000	1,79,000
6. Punjab	99,360	1,01,929	1,08,979	1,13,000	1,12,000	1,20,000
7. Madras	4,85,370	6,54,886	5,41,142	5,89,000	6,20,000	5,37,000
8. Bombay	65,571	63,739	78,877	98,000	1,15,000	1,20,000
TOTAL	11,85,003	13,94,894	13,47,447	14,81,000	15,11,000	14,82,000
TOTAL INDIA	13,30,010	15,80,654	16,15,393	16,73,000	16,97,000	16,53,000
Equivalent in sterling £ England	88,667 487	105,377 1,159	107,693 1,745	111,500 800	113,100 1,200	110,200 900
TOTAL £	89,154	106,536	109,438	112,300	114,300	111,100

Details of expenditure shown against "Imperial" in the preceding table.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
(a) Scientific—						
i. Survey of India .	26,16,607	27,89,767	28,58,301	28,99,000	28,16,000	28,86,000
ii. Geological Survey	3,10,364	3,64,773	3,12,877	3,56,000	3,17,000	3,49,000
iii. Inspector of Mines	1,21,769	1,12,706	1,19,265	1,17,000	1,08,000	1,21,000
iv. Meteorological Survey	5,03,433	4,80,683	3,93,821	4,15,000	3,79,000	3,94,000
v. Archaeological Survey	2,07,324	2,35,048	2,01,966	2,32,000	2,09,000	2,22,000
vi. Central Museum .	1,11,843	1,30,222	1,17,473	1,32,000	1,38,000	1,39,000
vii. Bacteriology	1,91,081	1,72,201	1,95,508	1,99,000	2,25,000	2,14,000
viii. Central Research and X-Ray Institutes	1,53,165	1,62,337	1,51,033	1,53,000	1,55,000	1,72,000
ix. Other items	60,950	60,283	53,104	74,000	1,04,000	68,000
(b) Agricultural—						
i. Agriculture	3,80,519	4,59,137	4,72,726	5,10,000	4,81,000	5,07,000
ii. Veterinary charges	4,85,505	4,93,302	4,96,230	5,48,000	4,96,000	5,64,000
iii. Other items	8,315	9,593	12,844	10,000	16,000	13,000
(c) Statistics—						
i. Bureau of Commer- cial Intelligence, and other charges	2,62,989	1,88,914	1,94,232	1,81,000	1,80,000	1,74,000
ii. Census	5	...	18,222	5,00,000	5,50,000	14,38,000
(d) Miscellaneous—						
i. Imperial Library	52,623	48,536	47,815	47,000	48,000	48,000
ii. Examinations	51,095	52,738	53,429	59,000	63,000	62,000
iii. Inspector of Explosives	54,864	74,346	73,644	75,000	75,000	77,000
iv. Other items	9,562	27,212	10,245	8,000	10,000	9,000
TOTAL R	55,82,013	58,61,798	57,82,735	65,15,000	63,75,000	74,57,000

EXPENDITURE.

120. The figures shown against "Other Provinces" in the table at page 645 represent expenditure incurred in the several provinces in connection with ethnographical surveys, census operations, and the pay and allowances of officers borne on the cadre of the Imperial Civil Veterinary Department, as well as the cost of the Archaeological Department in Burma.

(a) Imperial.

Revised, 1910-11.

Budget, 1911-12.

121. The saving of R1·40 lakhs in the Budget estimate for 1910-11 is caused by ordinary lapses in grants mainly in the case of the Survey of India and the Imperial Civil Veterinary Departments. The total Budget estimate for 1911-12 exceeds the Revised for the current year by R10·82 lakhs. Of this excess, R8·88 lakhs occur in the provision for the cost of the census operations. The balance (*viz.*, R1·94 lakhs) is distributed over a number of heads,—the grants of the various Departments being generally fixed with reference to normal operations and the sanctioned scale of establishments.

(b) *Provincial.*

122. The Revised estimate shows a considerable lapse of Rs 4.65 lakhs in the total Budget provision for the current year. There is a decrease of Rs 1.32 lakhs in Madras, owing chiefly to the sale of the Government tannery and the transfer of the Department of Industries to the Educational Department; and of Rs 1.35 lakhs in the United Provinces, mainly in consequence of a partial utilisation of the grant for indigenous industries and of the record under "Civil Works" of expenditure incurred by the Public Works Department on the fittings of the agricultural college. Savings in the allotments for the agricultural and veterinary departments occur in every other province, though in the Punjab there is a counterbalancing increase caused by expenditure on the encouragement of industries, for which no provision was made in the Budget. *Revised, 1910-11.*

123. The total Budget estimate for 1911-12 is Rs 7.76 lakhs higher than the Revised of 1910-11. All the provinces share in the increase with the exception of Madras, where the saving caused by the transfer of the charges of the Department of Industries to the "Education" head obscures the increased outlay contemplated on the agricultural and veterinary departments and a special provision made for examinations in connection with the scheme of school-leaving certificates. Larger grants for the further development of the agricultural and veterinary departments have also been made in the other provinces and more particularly in the United Provinces and Bombay. Special allotments have been made in the Central Provinces for a school of handicrafts and for the improvement of textile and other industries; in Bengal for the development of fisheries; and in the United Provinces for a proposed park at Agra (Rs 1.35 lakhs). *Budget, 1911-12.*

REVENUE.

124. The variations in the figures are unimportant and do not call for any remarks.

27.—TERRITORIAL AND POLITICAL PENSIONS.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	1,66,693	1,64,045	1,49,387	1,62,000	1,73,000	1,58,000
2. Central Provinces . .	2,07,340	2,01,367	1,94,096	2,01,000	1,95,000	1,98,000
3. Burma . . .	1,23,298	1,39,286	1,58,792	1,69,000	1,62,000	1,63,000
4. Eastern Bengal and Assam . . .	7,842	8,619	9,643	10,000	10,000	10,000
5. Bengal . . .	8,55,761	9,40,002	8,89,046	8,93,000	8,50,000	8,68,000
6. United Provinces . .	7,99,513	8,60,254	7,89,717	8,02,000	8,32,000	8,22,000
7. Punjab . . .	1,61,728	1,54,081	1,43,351	1,49,000	1,47,000	1,47,000
8. North-West Frontier .	53,675	63,274	61,065	64,000	61,000	59,000
9. Madras . . .	4,01,697	3,88,716	3,85,307	3,85,000	3,82,000	3,63,000
10. Bombay . . .	6,04,266	5,46,105	5,16,540	5,43,000	5,73,000	5,39,000
TOTAL INDIA . R	33,81,861	34,75,049	32,97,544	33,78,000	33,85,000	33,27,000
Equivalent in Sterling £ England . . £	225,457 23,487	231,670 11,085	219,836 13,750	225,200 10,400	225,700 10,900	221,800 10,900
TOTAL . £	248,944	242,755	233,586	235,600	236,600	232,700

125. The total figures show little variation and call for no remarks.

28.—CIVIL FURLOUGH AND ABSENTEE ALLOWANCES.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
India	2,334	2,114	3,630	4,000	7,000	6,000
Equivalent in Sterling England	156 329,339	141 366,639	242 397,574	300 398,000	500 395,000	400 408,000
TOTAL	329,515	366,780	397,816	398,300	395,500	408,400

126. Almost the whole of the expenditure recorded under this head is incurred in England. Leave allowances of officers paid in India are charged to the same head as their salaries, and the small sums shown against India represent leave allowances of officers lent to Foreign States, etc.

127. The Revised estimate for 1910-11 practically repeats the Budget. Provision has been made for an increased expenditure of £13,000 in England in 1911-12 as it is expected that a larger number of officers will take furlough out of India next year with the object of witnessing the Coronation ceremonies.

Revised, 1910-11.

Budget, 1911-12.

XXII AND 29.—SUPERANNUATIONS.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912. Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	8,66,746	8,80,261	9,28,520	9,30,000	9,64,000	9,88,000
2. North-West Frontier	1,22,113	1,18,786	1,19,415	1,21,000	1,23,000	1,24,000
3. Other Provinces	1,43,867	1,33,025	1,23,891	1,26,000	1,33,000	1,22,000
Total	11,32,726	11,32,072	11,71,826	11,77,000	12,20,000	12,34,000
<i>Provincial.</i>						
1. Central Provinces	6,05,517	6,02,795	6,15,979	6,32,000	6,80,000	7,00,000
2. Burma	6,62,356	6,78,501	7,01,693	7,10,000	7,74,000	7,94,000
3. Eastern Bengal and Assam	6,73,908	6,98,536	7,34,541	7,76,000	8,14,000	8,49,000
4. Bengal	25,91,642	26,27,146	27,12,983	28,11,000	27,86,000	28,53,000
5. United Provinces	26,89,396	27,69,273	29,01,294	29,42,000	29,64,000	30,08,000
6. Punjab	15,44,090	15,95,083	16,73,105	17,10,000	17,59,000	18,24,000
7. Madras :	22,30,378	23,20,930	24,21,338	25,04,000	25,34,000	26,10,000
8. Bombay	26,22,306	27,27,499	28,85,259	30,20,000	30,00,000	31,80,000
Total	1,36,19,593	1,40,19,763	1,46,46,252	1,51,05,000	1,53,11,000	1,58,18,000
TOTAL INDIA	R 1,47,52,319	1,51,51,835	1,58,18,078	1,62,82,000	1,65,31,000	1,70,52,000
Equivalent in Sterling £	983,488	1,010,122	1,054,538	1,085,500	1,102,000	1,136,800
England	2,025,973	2,048,112	2,039,502	2,076,200	2,054,500	2,069,000
TOTAL £	3,009,461	3,058,234	3,094,040	3,161,700	3,156,500	3,205,800

RECEIPTS.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	3,84,762	3,61,926	2,94,171	3,20,000	3,26,000	3,22,000
2. North-West Frontier	21,604	15,066	12,018	11,000	15,000	16,000
3. Other Provinces	9,35,086	8,79,142	8,80,361	8,97,000	8,97,000	8,78,000
Total	13,41,452	12,56,134	11,86,550	12,28,000	12,38,000	12,16,000
<i>Provincial.</i>						
1. Central Provinces	56,680	64,700	62,208	70,000	72,000	87,000
2. Burma	29,556	30,273	25,342	30,000	24,000	25,000
3. Eastern Bengal and Assam	9,335	12,203	10,116	12,000	12,000	11,000
4. Bengal	4,15,664	59,540	66,558	61,000	64,000	64,000
5. United Provinces	94,000	1,06,389	1,13,154	72,000	94,000	75,000
6. Punjab	65,044	61,552	87,045	72,000	65,000	65,000
7. Madras	75,363	77,316	79,184	73,000	86,000	83,000
8. Bombay	2,09,504	2,10,560	2,66,646	2,35,000	3,25,000	3,35,000
Total	9,55,206	6,22,512	7,10,253	6,30,000	7,42,000	7,45,000
TOTAL INDIA R	22,96,658	18,78,646	18,96,803	18,58,000	19,80,000	19,61,000
Equivalent in Sterling £	153,110	125,265	126,453	123,900	132,000	130,700
England £	68,526	69,746	65,633	65,600	63,300	64,000
TOTAL £	221,636	195,011	192,086	189,500	195,300	194,700

128. The figures of Imperial revenue shown against "Other Provinces" represent the receipts of certain abolished funds, the assets and liabilities of which were taken over by the Government, as well as the subscriptions paid by members of the Indian Civil Service for securing certain pensionary benefits for their families. The charges on account of such pensions as well as of the pensions of the abolished funds are recorded in the accounts as Imperial expenditure.

EXPENDITURE.

129. The total expenditure in the current year is nearly the same as the Budget estimate, an increase of R2.49 lakhs in India being more than counter-balanced by a decrease of £21,700 (R3.26 lakhs) in England. The estimates for next year provide for the normal growth of the retired list both in India and in England. *Revised, 1910-11.* *Budget, 1911-12.*

REVENUE.

130. The variations in the figures are unimportant and do not call for any remarks. In Bombay, a growth has taken place in the Provincial receipts on account of contributions paid by local bodies to secure pensionary benefits from general revenues for their servants, owing to the number of teachers in local and municipal schools who are eligible for pension on the superior scale having increased with the advance in the development of education.

XXIII AND 30.—STATIONERY AND PRINTING. EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Central Stationery Office	2,65,529	2,78,177	2,73,459	2,72,000	2,50,000	2,68,000
2. Stationery purchased for Central stores	45,89,640	50,35,313	44,50,415	46,71,000	43,75,000	42,63,000
3. Government Presses (mainly Calcutta and Simla)	19,17,711	20,12,483	17,56,894	19,00,000	16,50,000	17,00,000
4. Other charges	26,370	14,768	13,916	13,000	19,000	15,000
5. Deduct—Value of supplies to Local Governments and Administrations and to Postal and Telegraph Departments, etc.	—52,93,441	—51,30,407	—54,60,855	—49,17,000	—50,88,000	—49,17,000
6. North-West Frontier	68,900	76,122	71,879	84,000	86,000	1,00,000
Total	15,74,709	22,86,456	11,05,708	20,23,000	12,92,000	14,29,000
<i>Provincial.</i>						
1. Central Provinces	4,25,166	4,57,596	3,27,458	4,20,000	3,64,000	3,50,000
2. Burma	7,93,664	8,32,830	8,29,139	9,00,000	8,36,000	8,39,000
3. Eastern Bengal and Assam	3,85,590	6,68,981	8,53,571	7,82,000	7,34,000	7,24,000
4. Bengal	14,67,251	13,35,983	13,17,476	14,16,000	12,83,000	13,39,000
5. United Provinces	10,06,737	8,82,641	8,47,854	8,41,000	8,26,000	8,48,000
6. Punjab	6,65,457	6,77,210	7,52,906	7,48,000	7,67,000	7,31,000
7. Madras	13,42,009	14,34,138	15,66,157	14,15,000	15,11,000	15,32,000
8. Bombay	13,01,451	12,86,751	15,13,361	13,29,000	14,00,000	13,73,000
Total	73,87,325	75,76,130	80,07,922	78,51,000	77,21,000	77,36,000
TOTAL INDIA	89,62,034	98,62,586	91,13,630	98,74,000	90,13,000	91,65,000
Equivalent in Sterling £	597,469	652,506	607,575	658,300	600,800	611,000
England { Stores	131,823	121,858	110,710	103,000	117,000	94,200
{ Other charges	6,292	7,364	6,437	8,400	7,500	7,800
TOTAL	735,584	786,728	724,722	769,700	725,300	713,000

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	4,71,097	5,34,965	4,69,067	4,67,000	5,07,000	5,04,000
2. North-West Frontier	8,061	7,951	9,511	10,000	12,000	12,000
3. Other Provinces	1,87,521	1,53,136	1,83,876	1,73,000	1,76,000	1,90,000
Total	6,66,679	6,96,052	6,62,454	6,50,000	6,95,000	7,06,000
<i>Provincial.</i>						
1. Central Provinces	43,845	52,319	45,532	49,000	42,000	47,000
2. Burma	54,004	54,842	54,137	55,000	54,000	55,000
3. Eastern Bengal and Assam	21,792	16,512	15,621	16,000	19,000	16,000
4. Bengal	1,32,763	1,29,070	1,38,569	1,34,000	1,41,000	1,42,000
5. United Provinces	1,51,084	1,56,040	1,63,859	1,47,000	1,48,000	1,44,000
6. Punjab	95,853	1,06,356	1,39,492	98,000	1,21,000	1,21,000
7. Madras	1,17,214	1,14,066	1,10,014	1,06,000	1,09,000	1,11,000
8. Bombay	88,855	1,08,263	1,00,175	1,01,000	1,01,000	1,09,000
Total	7,05,410	7,37,468	7,67,399	7,06,000	7,35,000	7,45,000
TOTAL	13,72,089	14,33,520	14,29,853	13,56,000	14,30,000	14,51,000
Equivalent in sterling £	91,472	95,568	95,324	90,400	95,300	96,800

EXPENDITURE.

(a) *Imperial—India and England.*

131. The Revised estimate for 1910-11 shows a decrease, as compared with the Budget, of Rs 7.31 lakhs in India and an increase of £13,100 (or Rs 1.97 lakhs) in England, i.e., a net decrease of Rs 5.34 lakhs. Of this decrease, Rs 1.55 lakhs are caused by the transfer to the "Stamps" head of the cost of plain paper sold for use with court-fee stamps. But there is still a satisfactory saving of Rs 3.79 lakhs in the stationery and printing expenditure, which has resulted from the measures taken in recent years to secure a reduction in the consumption of stationery in Government offices and from the more careful scrutiny now exercised on the printing charges. *Revised, 1910-11.*

132. It is anticipated that it will be possible in 1911-12 to make a further reduction in the expenditure under this head, and the total grant for Imperial outlay in India and England has been fixed at Rs 29.59 lakhs (£197,300) against a probable expenditure of Rs 31.59 lakhs (£210,600) in 1910-11. *Budget, 1911-12.*

(b) *Provincial.*

133. A major portion of the decrease of Rs 1.30 lakhs in 1910-11 is caused by the discontinuance of the account adjustments already referred to in paragraph 97, debiting printing expenditure by credit to jail receipts with the value of convict labour supplied to presses. It is however satisfactory to note that here also the growth of expenditure has been checked, the probable expenditure in the current year in five provinces being actually less than the outlay in 1909-10, while the Budget estimate for 1911-12 provides for a very small increase over the Revised for 1910-11. *Revised, 1910-11.*
Budget, 1911-12.

REVENUE.

134. The figures do not show any important variations and call for no remarks. The Imperial revenue shown against "Other Provinces" represents recoveries of the value of stationery supplied to Railways, Municipalities and other local bodies, etc.

XXIV AND 31.—EXCHANGE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
Revenue . . . R	14,17,664	...	6,67,215	...	9,39,000	...
Equivalent in Sterling £	94,511	...	44,481	...	62,600	...
Expenditure . . . R	...	5,16,552	...	...	...	...
Equivalent in Sterling £	...	34,437	...	...	...	...

135. The accounts of the Government of India are now prepared on a sterling basis, the rupee transactions in India being converted into pounds at the rate of $\text{R } 15 = \text{£ } 1$ and then added to the sterling transactions in England; and the comparatively small sums which have to be brought to account owing to the facts that the remittances to defray the net expenditure in England are not effected at exactly sixteen pence to the rupee, and that the Government is under obligations to carry out certain transactions with railway companies at fixed rates differing from the rate of sixteen pence to the rupee, are shown under this head.

Revised, 1910-11.

Budget, 1911-12.

136. In the current year the average rate to be obtained on the net remittance of funds from India to England is estimated at $\text{£ } 1 = \text{R } 14.947$, and there is accordingly a gain of $\text{R } 9.39$ lakhs under this head. In the Budget estimate for next year, it is usual to assume an average rate of $\text{£ } 1 = \text{R } 15$, as it is not possible to forecast with any degree of certainty what the course of exchange will be in the next twelve months.

XXV AND 32.—MISCELLANEOUS.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Remittance charges mainly in connec- tion with move- ments of Govern- ment funds . . .	5,16,632	3,76,118	2,92,110	3,96,000	3,56,000	4,02,000
2. Special Commis- sions of enquiry . .	3,94,915	2,02,309	15,443	1,00,000	...	...
3. Other charges:						
(a) in Frontier Province . . .	28,053	26,982	26,772	33,000	38,000	35,000
(b) elsewhere . .	1,48,605	2,56,567	4,48,033	5,07,000	5,44,000	7,45,000
Total . .	10,88,205	8,61,976	7,82,358	10,36,000	9,38,000	11,82,000
<i>Provincial.</i>						
1. Central Provinces . .	1,47,073	1,42,849	1,06,647	1,42,000	1,05,000	1,26,000
2. Burma . . .	2,86,121	3,53,836	3,89,035	3,96,000	4,26,000	4,34,000
3. Eastern Bengal and Assam . . .	7,15,223	7,53,456	5,93,878	6,94,000	6,36,000	6,54,000
4. Bengal . . .	9,93,436	5,69,379	3,93,697	4,98,000	3,44,000	6,03,000
5. United Provinces . .	19,62,034	20,61,581	13,03,207	10,26,000	2,18,000	1,44,000
6. Punjab . . .	4,57,754	3,15,016	3,12,859	3,10,000	3,26,000	3,16,000
7. Madras . . .	3,15,645	4,15,740	3,69,245	4,13,000	4,01,000	4,24,000
8. Bombay . . .	2,49,981	2,96,939	2,88,843	3,62,000	4,19,000	6,21,000
Total . .	51,27,267	49,08,796	38,17,411	38,41,000	28,75,000	33,22,000
TOTAL INDIA . R	62,15,472	57,70,772	45,99,769	48,77,000	38,13,000	45,04,000
Equivalent in Sterling £	414,365	384,718	306,652	325,100	254,200	300,300
England . . . £	35,210	36,361	50,878	23,700	31,000	26,500
TOTAL . £	449,575	421,079	357,530	348,800	285,200	326,800

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	14,93,226	6,34,281	5,21,811	13,70,000	5,67,000	13,13,000
2. North-West Frontier . . .	1,34,071	1,24,594	1,20,077	1,29,000	1,25,000	1,25,000
3. Other Provinces . . .	4,28,180	4,74,273	6,03,324	4,82,000	4,05,000	3,67,000
Total . . .	20,55,477	12,33,148	12,45,212	19,81,000	10,97,000	18,05,000
<i>Provincial.</i>						
1. Central Provinces . . .	1,70,623	1,53,878	6,88,715	4,77,000	2,28,000	1,37,000
2. Burma . . .	88,778	1,30,147	74,033	88,000	67,000	66,000
3. Eastern Bengal and Assam . . .	2,22,567	3,23,102	2,60,160	2,59,000	2,58,000	2,65,000
4. Bengal . . .	5,87,964	6,34,088	10,09,099	7,42,000	6,90,000	6,82,000
5. United Provinces . . .	3,20,149	3,05,320	5,03,517	2,54,000	2,14,000	2,75,000
6. Punjab . . .	6,00,191	6,74,494	9,42,339	7,69,000	7,83,000	7,38,000
7. Madras . . .	2,09,674	2,54,479	2,85,586	2,38,000	2,61,000	2,71,000
8. Bombay . . .	1,13,423	75,548	3,83,023	98,000	1,05,000	93,000
Total . . .	23,73,369	25,57,956	41,46,272	29,45,000	26,06,000	25,27,000
TOTAL INDIA R . . .	44,28,846	37,91,104	53,91,484	49,26,000	37,03,000	43,32,000
Equivalent in Sterling £ . . .	295,257	252,740	359,432	328,400	246,900	288,800
England . . . £ . . .	8,755	32,386	14,565	16,600	17,700	20,000
TOTAL . . . £ . . .	304,012	285,126	373,997	345,000	264,600	308,800

137. Charges in connection with the remittance of Government treasure are Imperial in all provinces; so is the discount paid, or the premium levied, in connection with the sale of bills at treasuries and currency offices to facilitate trade remittances of funds. The only other important items of Imperial revenue and expenditure realised or incurred in the various provinces under this head are those of an extraordinary character exceeding Rs 10,000 in amount.

EXPENDITURE.

(a) India—Imperial.

Revised, 1910-11.

138. The saving of Rs 98 lakh in the Budget estimate of the current year occurs wholly in the grant for special commissions of enquiry, the expenditure in connection with the enquiry into the rise of prices being charged under the head "General Administration". The reserve provision of Rs 3 lakhs, made in the Budget under this head for unforeseen charges, has been appropriated to meet necessary and sanctioned outlay mostly under other heads of account; but the resultant decrease under this head is more than counterbalanced by an expenditure of Rs 2.4 lakhs in connection with the visit of His Imperial Highness the Crown Prince of Germany and by partial remissions of certain famine loans, for neither of which was any provision made in the Budget. The Budget estimate for 1911-12 provides for normal charges, as well as for a reserve allotment of Rs 5 lakhs for unforeseen expenditure.

Budget, 1911-12.

(b) India—Provincial.

Revised, 1910-11.

139. The total Revised estimate for the current year is Rs 9.66 lakhs less than the Budget estimate. Nearly the whole of this reduction is explained by decreases of Rs 8.08 lakhs and Rs 1.54 lakhs respectively in the United Provinces and Bengal. Both these decreases are mostly nominal and do not represent any actual saving in expenditure. The bulk of the former is due to the re-classification by the Local Government of the contributions to district boards with reference to the purposes for which they are granted (*vide* also paragraphs 105, 112, and 178). The latter is caused chiefly by the record under the proper heads of account of expenditure incurred from the reserve provision of Rs 2.07 lakhs made under this head.

Budget, 1911-12.

140. The excess of Rs 4.47 lakhs in the Budget estimate for 1911-12 over the Revised for 1910-11 results mainly from a reserve provision of Rs 2 lakhs for miscellaneous and unforeseen charges in Bengal, and an increased payment of about an equal amount in Bombay on account of municipal taxes on Government buildings and lands in Bombay city (including arrears for the two previous years) which is necessitated by a recent re-assessment of their rateable value.

(c) England.

Revised, 1910-11.

141. The increase of £7,300 in the current year over the Budget estimate is mainly due to expenditure in connection with the establishment of the bureau for Indian students and to payments in respect of marine insurance. The decrease in the Budget for next year, as compared with the Revised for 1910-11, occurs chiefly in the miscellaneous charges connected with the supply of stores to India.

Budget, 1911-12.

REVENUE.

(a) Imperial.

Revised, 1910-11.

142. The Budget estimate for 1910-11 provided for a special receipt of Rs 9 lakhs on account of the probable proceeds of the sale to the Calcutta Port Commissioners of certain lands belonging to the Government, and one of Rs 1.11 lakhs to be obtained from the sale of certain property in connection with a scheme for the amelioration of the position of the Benares branch of the ex-Royal family of Delhi. The latter sum was credited in the accounts of 1909-10; the former is not likely to be received before the 1st April 1911. The decrease in the revenue in the current year caused by the absence of these special receipts

is to a small extent counterbalanced by increases under a number of miscellaneous items, and the Revised estimate for 1910-11 has been taken at Rs 84 lakhs less than the Budget.

143. The Budget estimate for 1911-12 provides for a special receipt of Rs 20 lakhs from the Calcutta Port Commissioners arising out of the transaction mentioned above. Otherwise provision has been made for normal receipts under the various miscellaneous items. Budget, 1911-12.

(b) *Provincial.*

144. The decrease of Rs 39 lakhs in the total revenue in the current year is chiefly due to smaller receipts from unclaimed deposits in courts, etc., in several provinces. In the Central Provinces, the receipts from the sale of cloth manufactured for Government by weavers in receipt of relief during the last famine have also been less than the Budget estimate, the actual sales in 1909-1910 having exceeded the provision made in the Revised estimate for that year. The total Budget for 1911-12 does not materially differ from the Revised for 1910-11, the only important variation being caused by the absence of any special receipts from sale of cloth in the Central Provinces. Revised, 1910-11.
Budget, 1911-12.

33 TO 36.—FAMINE RELIEF AND INSURANCE.

		Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
					Budget.	Revised.	
INDIA.							
Famine Relief	Imperial	62,58,442	56,25,475	9,02,639	...	50,000	...
	Provincial	30,75,487	62,55,702	2,93,728	...	...	...
Construction of Protec- tive Railways		98,415	1,048	1,80,226	5,00,000	5,01,000	9,00,000
Construction of Protec- tive Irrigation Works		50,59,990	59,12,632	63,05,659	69,64,000	56,41,000	59,61,000
Reduction or Avoidance of Debt		37,50,000	37,50,000	71,30,068	75,00,000	84,94,000	75,00,000
TOTAL INDIA R		1,92,42,334	2,45,44,857	1,48,12,320	1,49,64,000	1,46,86,000	1,43,61,000
Equivalent in Sterling L		1,282,822	1,636,324	987,488	997,600	979,100	957,400
ENGLAND.							
Construction of Protec- tive Railways		...	...	...	...	11,600	40,000
Construction of Protec- tive Irrigation Works		13,241	8,855	12,512	2,400	9,300	2,600
TOTAL INDIA AND ENGLAND		1,296,063	1,645,179	1,000,000	1,000,000	1,000,000	1,000,000

Revised, 1910-11.

145. A considerable lapse of Rs 2.20 lakhs is expected in the Budget grant for Protective Irrigation works, owing to the scarcity of labour caused by the excellent harvests, the transfer of a work in the Central Provinces from the protective to the productive category, delay in the maturing of projects and in the collection of materials, and various other causes. A part of the saving (Rs 1.75 lakhs) will be utilised to meet expenditure in excess of the Budget grant on Protective Railways, work on the Dharmapuri-Hosur extension of the Morappur-Dharmapuri Railway having been pushed on vigorously with a view to the early opening of the line. A small charge of Rs 50 lakh also appears against "Famine Relief"; it occurs in the United Provinces and represents partly an arrear adjustment in respect of expenditure incurred on test works in 1907-08 and partly outlay contemplated on the formation of a reserve of famine tools. The balance of the saving has been added to the provision for the avoidance of debt, and the total grant under the group head remains unchanged.

Budget, 1911-12.

146. In the Budget for 1911-12, provision has been made as usual for a total grant of Rs 150 lakhs under this group head. No portion of this will be required, it is hoped, for actual famine relief expenditure; and the sum has been allotted in moieties for the construction of works which are likely to serve as a protection against famine, and for the avoidance of debt. It may be mentioned that half of the latter grant appears in the Provincial section of the estimates as a result of the arrangements explained in the Financial Statement for 1907-08.

CONSTRUCTION OF PROTECTIVE WORKS.

Protective Rail-
ways, 1911-12.

147. The whole of the grant for Protective Railways in 1911-12 will be spent, as in the current year, on outlay on the Dharmapuri-Hosur extension of the Morappur-Dharmapuri Railway in the Madras Presidency.

148. It has been decided to supplement the amount available from the Famine Insurance grant for outlay on Protective Irrigation works by an allotment not exceeding Rs 25 lakhs outside that grant to be shown in the Irrigation section of the accounts. In the Budget estimate for 1911-12, Rs 18 lakhs have been so allotted in addition to Rs 60 lakhs available from the Famine Insurance grant for this purpose, the total provision for Protective Irrigation works amounting to Rs 78 lakhs. The distribution of the sum is given in the table below.

*Protective
Irrigation,
1911-12.*

	1910-1911.		1911-1912, Budget.
	Budget.	Revised.	
	R	R	R
1. Central Provinces :			
(i) Tandula Canal	31,000	2,43,000	18,45,000
(ii) Tank projects	13,28,000	8,60,000	7,96,000
(iii) Other projects, etc.	4,16,000	1,97,000	59,000
2. Burma	15,000	7,000	...
3. Eastern Bengal and Assam	2,000	3,000	6,000
4. Bengal :			
(i) Tribeni Canal	8,50,000	7,15,000	9,45,000
(ii) Other projects, etc.	1,00,000	85,000	70,000
5. United Provinces :			
(i) Betwa Canal (including Dhukwan weir)	65,000	1,47,000	53,000
(ii) Ken „ (including Gangao dam)	4,18,000	2,46,000	4,12,000
(iii) Dassan „	5,85,000	4,66,000	3,73,000
(iv) Other projects, etc.	5,75,000	3,79,000	4,62,000
6. Panjab . . . . .	...	...	1,000
7. Madras	1,01,000	71,000	73,000
8. Bombay :			
(i) Godavari Canal	16,31,000	16,81,000	14,74,000
(ii) Chankapur Tank	40,000	89,000	1,02,000
(iii) Pravara river project	8,90,000	5,23,000	8,87,000
(iv) Other projects, etc.	1,39,000	54,000	97,000
9. Minor administrations	14,000	14,000	13,000
Reserve provision, allowance for possible lapses in grants, etc.	-2,00,000	...	1,32,000
	70,00,000	57,80,000	78,00,000
Deduct—Amount provided in the Irrigation section (vide page 94) outside the Famine Insurance Grant . . . . .	...	...	18,00,000
Net provision under head “35.— Construction of Protective Irrigation Works”	70,00,000	57,80,000	60,00,000

It will be seen that the new arrangement has made it possible to allot a large sum for the Tandula project in the Central Provinces. Provision has also been made for the inception of protective irrigation works in the Mirzapore district of the United Provinces, a tract which is subject to great distress in times of deficient rainfall.

XXVI to XXVIII and 38 to 41—RAILWAY REVENUE ACCOUNT.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
	R	R	R	R	R	R
STATE RAILWAYS— Gross Receipts	40,94,54,163	40,19,98,315	43,38,58,967	44,76,85,000	45,78,03,000	47,15,03,000
Deduct:— Working Expenses	21,97,28,915	24,88,83,000	24,32,14,762	25,26,83,000	24,64,00,000	25,72,00,000
Surplus Profits paid to Companies, etc.	64,53,596	48,13,330	48,37,249	61,23,000	66,92,000	56,62,000
Net Receipts	18,32,71,652	14,83,01,985	18,58,06,956	18,88,79,000	20,47,11,000	20,86,41,000
Net Revenue equivalent at Rs = £1	£ 12,218,110	£ 9,886,799	£ 12,387,130	£ 12,591,900	£ 13,647,400	£ 13,909,400
Interest and capital re- demption Charges— Interest on Debt	5,243,208	5,535,946	5,653,551	5,867,000	5,779,900	6,109,700
Annuities in purchase of Railways	2,869,335	3,268,132	3,357,708	3,357,800	3,357,800	3,357,800
Sinking Funds	151,058	159,491	165,206	171,200	171,300	177,700
Interest chargeable against Companies on Advances	519,962	478,802	473,640	481,900	465,900	426,900
Interest on Capital deposited by Com- panies	1,401,140	1,649,196	1,894,316	2,020,300	1,975,100	1,820,800
	10,247,700	11,091,507	11,541,421	11,898,200	11,750,000	11,982,900
Net Result	1,970,401	—1,204,768	842,709	693,700	1,897,400	1,926,500
GUARANTEED RAIL- WAYS— Net Result	—363,492	—13,704	1,716	600	900	...
Other Receipts	52,606	72,203	58,296	37,700	38,300	54,200
(Other Charges	96,513	95,981	77,799	169,800	102,200	130,900
Net Result	—43,907	—23,778	—19,503	—132,100	—63,900	—76,700
TOTAL NET RESULT	1,563,002	—1,242,250	824,922	562,200	1,834,400	1,849,800
Redemption of capital from revenue	623,495	719,659	760,398	788,600	786,187	811,800
STATISTICS— State Railways— Capital Expenditure to March 31—						
Expenditure by Government	166,932,832	171,952,226	175,857,946	188,146,226	187,238,046	194,084,746
Expenditure by Companies	43,330,223	43,887,369	45,950,491	48,467,869	46,170,594	47,567,394
Outlay on the East Indian Railway from Debentures raised by the Company	9,767,539	12,127,842	14,587,268	15,522,242	14,587,268	15,944,768
Outlay on the South Indian Railway by the Company	1,513,816	1,513,816	1,513,816	1,513,816	1,513,816	1,513,816
Outlay on the Bombay, Baroda and Central India Railway by the Company	...	959,364	959,364	959,364	959,364	959,364
Outlay on the Great Indian Peninsula Railway by the Company	...	958,880	958,880	2,621,380	3,253,180	3,253,180
TOTAL	221,544,410	231,399,497	239,827,768	257,230,857	253,722,268	263,323,268
Miles open on April 1	22,134	23,613	24,060	24,458	24,525	24,783
Guaranteed Rail- ways— Miles open on April 1	905	...	..	...	...	...

149. With the purchase of the Madras Railway on the 1st January 1908 the old guaranteed Railways ceased to exist, and the figures shown under 1910-11 against this head in the preceding table represent certain arrear adjustments. The Gross Receipts and Working Expenses of State Railways include the following figures on account of the Jorhat Railway in Assam which is the only line whose transactions are recorded in the Provincial section of the accounts:—

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	Budget, 1910-1911.	Revised, 1910-1911.	Budget, 1911-1912.
Gross Receipts	98,874	99,592	95,895	1,05,000	1,00,000	1,00,000
Working Expenses	90,157	80,960	96,184	85,000	85,000	85,000

NET TRAFFIC RECEIPTS.

150. The Budget estimates for the current year provided for a moderate growth of about $\text{₹}1\frac{1}{2}$ crores in the Gross Receipts of State Railways in view of the very considerable advance made in the preceding year. The rapid revival of prosperity and trade has however led to a very considerable rise in the receipts and they are now expected to be higher than the Budget by no less than $\text{₹}1,01,18$ lakhs. More than half of this increase is derived from the coaching traffic, which has been stimulated by the activity of business, the Allahabad Exhibition and the marriages and the pilgrimages of an auspicious Hindu year. Nearly three-fourths of it is obtained from two lines, viz., the East Indian Railway and the Great Indian Peninsula system, on both of which there has been a substantial improvement in the coaching traffic, while the goods traffic has benefited by larger movements of coal, grain and seeds on the former and of cotton and seeds on the latter. Important increases also occur in the earnings of the Oudh and Rohilkhand line due to an improvement in the passenger traffic; and in those of the Rajputana Malwa, Bombay Baroda and Central India, and South Indian Railways owing to improvement in both the coaching and the goods traffic. On the other hand, important decreases are expected in the earnings of the North-Western and Bengal-Nagpur Railways in consequence of a decline in the goods traffic; as well as in those of the Eastern Bengal State Railway owing to breaches on the line and to a late jute crop.

151. In spite of the large increase in the estimates of gross revenue, the total Working Expenses in 1910-11 fall short of the Budget grant by $\text{₹}62.83$ lakhs. Broadly speaking, this decrease is due to two main causes. In the first place, the briskness of the traffic and the non-receipt of materials from England have interfered with progress of work in connection with the renewals of permanent-way and rolling-stock and the strengthening of bridges, for which provision was made in the Budget. In the next place, a more rigid check over expenditure is now exercised both by the Railway Board and the Railway administrations so as to avoid, as far as possible, excesses over Budget grants and diversion to ordinary outlay of allotments made for renewals and other special purposes. The more important decreases occur on the East Indian Railway, owing mainly to smaller special works and to the recovery from foreign lines of a share of joint expenditure incurred in previous years; on the South Indian Railway in consequence of postponement of renewals of permanent-way and rolling-stock; on the Rajputana Malwa Railway chiefly under locomotive and engineering expenses; and on the Bengal-Nagpur and Eastern Bengal Railways owing to smaller maintenance charges following on the reduction in the earnings. Smaller savings in the sanctioned allotments are expected in the case of most of the lines, the only railways which anticipate any material excess over Budget grants being the Madras and Southern Mahratta owing to provision for rebate payments to the South Indian Railway, and the Bombay Baroda and Central India line and the Great Indian Peninsula system consequent on the large increase in the receipts.

152. The increase of $\text{₹}5.69$ lakhs in the provision for the payment of surplus profits to Companies is a concomitant of the improvement in the net revenue.

153. In the Budget of 1911-12, provision has been made for an advance of $\text{₹}137$ lakhs in the Gross Receipts on the basis of normal agricultural and trade conditions, and after allowing for the increase in the open mileage and for the special Durbar traffic. Out of this, $\text{₹}108$ lakhs will, however, be required to meet increase in Working Expenses, caused partly by the growth in revenue and partly by the postponement of expenditure on renewals in the current year owing

to the non-receipt of English materials ; and allowing for a decrease of R10·3 lakhs in the payment of surplus profits, etc., to Companies, due to the introduction of a new contract with the South Indian Railway Company and other causes, the improvement in the Net Receipts will amount to R39·3 lakhs.

INTEREST CHARGES.

Revised, 1910-11.

154. The decrease in expenditure in 1910-11, as compared with the Budget estimate, under Interest on Debt and under Interest charged against Companies on advances, is caused by lapses in capital grants and by the variation in the rate of interest charged on certain loan funds (*vide* paragraph 66).

Budget, 1911-12.

155. The increase in the total interest charge in 1911-12, is a result of the growth in the capital cost of the railways, the decrease under Interest chargeable against Companies on advances and under Interest on capital deposited by Companies being caused by the purchase of the Indian Midland Railway with effect from the 1st January 1911.

OTHER RECEIPTS.

156. The receipts shown under this head represent recoveries from the Travancore Darbar of its share of the loss on the Travancore Branch of the South Indian Railway ; the Government share of the surplus profits of the Rohilkhand-Kumaon, Southern Punjab and Amritsar-Patti Railways payable under the terms of their respective contracts ; dividends on certain shares of the Ahmedabad-Dholka Railway allotted to the Government in re-payment of expenditure incurred by it on behalf of the Railway ; and sale-proceeds of land relinquished by Railway Companies. The increase in 1911-12 occurs mainly in the share of surplus profits of the Southern Punjab Railway.

OTHER CHARGES.

157. These consist of cost of land required by certain Companies, the contracts with which provide for the free supply of all land wanted for the purposes of the railways undertaken by them, and of miscellaneous items such as surveys and controlling establishments (including the Railway Board). A share of the cost of control is charged to the working expenses of each railway company and the recoveries thus made are adjusted by deduction from the miscellaneous expenditure. The details are :—

and the recoveries in
expenditure. The details are :—

	Accounts, 1909-10.	1910-11.		1911-12, Budget.
		Budget.	Revised.	
<i>Imperial.</i>				
1. Subsidised Companies—Land	5,87,818	16,48,000	7,22,000	15,20,000
2. Miscellaneous expenditure	5,40,198	8,57,000	7,45,000	4,27,000
<i>Provincial.</i>				
1. Subsidised Companies—Land	18,359	10,000	38,000	6,000
2. Miscellaneous expenditure (Surveys)	20,601	33,000	27,000	10,000
TOTAL	R 11,66,976	25,48,000	15,32,000	19,63,000
	£ 77,799	169,800	102,200	130,900

Land.—There is a considerable lapse in the Imperial Budget grant for the current year, due mainly to the provision for the Jullundar-Doab Railway not having been required at all. The principal allotments made in 1911-12 are for the Jullundar-Doab and Bengal and North-Western Railways.

Miscellaneous Expenditure.—The decrease in the Revised estimate for 1910-11 as compared with the Budget is caused chiefly by a lapse in the grant for the Zadabin-Chittagong Survey. The Budget for 1911-12 is made up as follows :—

Allotment for Surveys	6,50,000
Charges of the Railway Board and other establishments	13,44,000
Deduct—Recoveries from Railway Companies on account of cost of supervision	—15,67,000
TOTAL	4,27,000

XXIX—XXX AND 42, 42-A and 43.—IRRIGATION.

IRRIGATION.	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
MAJOR WORKS.	R	R	R	R	R	R
Revenue { Direct Re- ceipts . . .	3,31,20,215	3,37,14,356	3,46,06,161	3,38,26,000	3,44,62,000	3,46,79,000
Land Reve- nue . . .	1,56,07,989	1,63,65,668	1,67,60,820	1,69,42,000	1,79,93,000	1,90,04,000
Expend- { Working iture { Expenses . . .	1,50,60,137	1,55,48,826	1,64,13,166	1,59,41,000	1,67,32,000	1,64,82,000
Interest . . .	1,30,88,523	1,36,25,073	1,42,53,680	1,50,84,000	1,50,33,000	1,58,60,000
NET REVENUE IN INDIA	R	R	R	R	R	R
	2,05,79,544	2,09,06,125	2,07,00,135	1,97,43,000	2,06,87,000	2,13,41,000
Equivalent in Sterling £	1,271,970	1,393,741	1,380,069	1,316,200	1,379,100	1,422,700
Expenditure in Eng- land (Interest) £	108,344	108,989	108,465	111,700	110,100	112,300
„ (other charges) £	...	...	...	...	100	...
NET REVENUE £	1,263,626	1,284,752	1,271,544	1,204,500	1,268,900	1,310,400
CONSTRUCTION OF PRO- TECTIVE WORKS £	...	...	...	...	...	120,000
MINOR WORKS.						
Receipts—Direct . . .	34,80,677	32,90,007	35,35,360	33,03,000	35,41,000	36,78,000
Expenditure . . .	1,27,37,946	1,34,28,947	1,35,14,021	1,39,67,000	1,37,97,000	1,43,21,000
NET EXPENDITURE IN INDIA . . . R	92,57,269	1,01,38,940	99,78,661	1,06,64,000	1,02,53,000	1,06,43,000
Equivalent in Sterling £	617,151	675,929	665,244	710,900	683,500	709,500
Expenditure in England £	...	...	...	...	400	500
NET EXPENDITURE	617,151	675,929	665,244	710,900	683,900	710,000
STATISTICS OF MAJOR WORKS.						
Capital Outlay 10 March 31 . . . R	44,04,01,069	46,10,84,886	48,33,58,606	50,75,69,886	50,75,51,370	53,39,67,675
Equivalent in Sterling £	29,360,071	30,738,992	32,257,210	33,837,992	33,836,758	35,597,845

158. Taking India as a whole, the net financial result of the working of the Major Irrigation works in 1910-11 will be better than the Budget forecast by £64,400 (9.66 lakhs). There is an improvement of R6.36 lakhs in the Direct Receipts and of R10.48 lakhs in the share of Land Revenue, but R7.18 lakhs of this are required to meet increase in expenditure. The net profit in 1911-12 is expected to be R6.23 lakhs higher than in the current year, an increase of R12.31 lakhs in the Gross Revenue and a decrease of R2.52 lakhs in the Working Expenses being partly counterbalanced by a large growth of R8.60 lakhs in the interest charges in consequence of the considerable outlay now being incurred on new projects in the Punjab and elsewhere, the benefits of which will not be realised for some time to come. The net result under Minor Irrigation works in 1910-11 is slightly better than the Budget estimate owing to some improvement in revenue and a small saving in the expenditure; the estimate for next year is nearly the same as the Budget of the current year.

159. The figures for Land Revenue due to Irrigation have already been examined in paragraphs 7 to 14 along with those for Land Revenue proper. The details of the other heads are exhibited in the following tables.

General Result.

Major Irrigation

Minor Irrigation

XXIX. AND 42.—MAJOR WORKS.

Direct Receipts.

IRRIGATION.	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. Central Provinces . .	10,958	34,638	31,580	80,000	40,000	80,000
2. Burma	6,59,749	5,91,088	8,10,710	9,52,000	9,00,000	11,50,000
3. United Provinces . .	2,11,431	1,25,727	3,50,824	2,83,000	3,25,000	3,27,000
4. North-West Frontier .	6,58,637	7,20,259	7,52,119	7,25,000	7,86,000	8,00,000
5. Madras	5,00,467	...	...	...	...	...
Total	20,41,242	14,72,312	19,45,233	20,40,000	20,51,000	23,57,000
<i>Divided and Provincial.</i>						
1. Bengal	23,80,950	26,33,820	27,02,520	25,92,000	25,25,000	25,50,000
2. United Provinces . .	96,28,144	94,71,901	88,74,549	85,28,000	84,60,000	84,58,000
3. Punjab	1,79,45,877	1,86,79,549	1,93,96,790	1,90,59,000	1,99,60,000	1,97,70,000
4. Madras . . . . .	...	4,73,820	4,21,018	4,69,000	2,76,000	2,75,000
5. Bombay	11,24,002	9,82,954	12,66,051	11,38,000	11,90,000	12,69,000
Total	3,10,78,973	3,22,42,044	3,26,60,928	3,17,86,000	3,24,11,000	3,23,22,000
TOTAL R	3,31,20,215	3,37,14,356	3,46,06,161	3,38,26,000	3,44,62,000	3,46,79,000
Equivalent in Sterling £	2,208,014	2,247,624	2,307,077	2,255,100	2,297,500	2,311,900

WORKING EXPENSES.

<i>Imperial</i>						
1. India General (Reserve Provision) . .	...	...	...	1,28,000	...	3,08,000
2. Central Provinces . . .	12,889	23,181	23,106	35,000	35,000	40,000
3. Burma	2,00,866	2,01,983	2,10,178	2,32,000	2,50,000	3,25,000
4. United Provinces . . .	1,73,162	2,02,978	2,35,640	2,65,000	2,65,000	3,17,000
5. North-West Frontier . .	2,26,120	2,12,192	2,63,153	1,82,000	3,05,000	2,30,000
6. Madras	19,12,570	...	...	...	...	...
Total	25,25,607	6,40,334	7,41,077	8,42,000	8,55,000	12,20,000
<i>Divided and Provincial.</i>						
1. Bengal	14,25,201	13,97,147	14,62,472	13,50,000	14,91,000	14,50,000
2. United Provinces . . .	32,31,350	33,04,066	34,63,138	33,51,000	32,60,000	31,94,000
3. Punjab	67,98,875	69,07,873	75,32,165	68,76,000	74,47,000	69,76,000
4. Madras . . . . .	...	21,24,692	21,64,886	22,54,000	24,08,000	23,30,000
5. Bombay	10,79,104	11,74,714	10,49,428	12,68,000	12,70,000	13,19,000
Total	1,25,34,530	1,49,08,492	1,56,72,089	1,50,99,000	1,58,77,000	1,52,62,000
TOTAL INDIA R	1,50,60,137	1,55,48,826	1,64,13,166	1,59,41,000	1,67,32,000	1,64,82,000
Equivalent in sterling £	1,004,009	1,036,589	1,094,211	1,062,800	1,115,500	1,098,800
England . . . . .	...	...	...	...	100	...
GRAND TOTAL £	1,004,009	1,036,589	1,094,211	1,062,800	1,115,600	1,098,800

160. The Imperial figures shown against the United Provinces represent the transactions of the Betwa, Ken and certain other "protective" canals. Otherwise the revenue and expenditure is wholly Provincial in this province. The Provincial share of "divided" revenue and expenditure will be one-half in all the provinces with effect from the 1st April 1911.

DIRECT RECEIPTS.

(a) Imperial.

161. The total Revised estimate for the current year does not differ materially from the Budget forecast. The estimate for next year exceeds the Revised by Rs 3.06 lakhs, a major portion of the increase representing the revenue expected from the Mon Canal project in Burma which will be opened next year.

(b) Divided and wholly Provincial.

162. The total revenue in 1910-11 shows an improvement of Rs 6.25 lakhs over the Budget estimates. The principal variations contributing to this result are: (1) an increase of Rs 9.01 lakhs in the Punjab, where the revenue from the Lower Chenab canal appears to have been underestimated owing to the apprehension of silt troubles at Khanki and other causes; and (2) a decrease of Rs 1.93 lakhs in Madras owing to the credit to the head "Land Revenue" of receipts from the Kurnool-Cuddapah canal which used to appear under this head (*vide* paragraph 7). The Budget estimate for 1911-12 practically repeats the Revised for the current year. The decrease anticipated in the Punjab is nominal and is caused by the transfer to "Land Revenue" of receipts hitherto credited under this head (*vide* paragraph 8). No allowance for a growth in revenue has been made in the United Provinces as the copious winter rains in Northern India this year are likely to reduce the demand for canal water.

WORKING EXPENSES.

(a).—Imperial.

163. The total Revised estimate for 1910-11 does not differ materially from the Budget. The reserve allotment has been utilised almost wholly in meeting necessary outlay on special repairs and silt clearance on the Lower Swat, Kabul River and Paharpur Canals in the Frontier Province. The increase of Rs 3.65 lakhs in the Budget for 1911-12 over the Revised estimate of the current year is mainly due to a reserve allotment of Rs 3.08 lakhs and to provision for the maintenance charges of the Mon Canal in Burma and the Dassan and Pahuj Canals in the United Provinces which will be opened for irrigation. On the other hand, there is a decrease in the working expenses of the canals in the North-West Frontier Province owing to the absence of the special repairs undertaken in the current year.

(b).—Divided and wholly Provincial.

164. The total expenditure in 1910-11 exceeds the Budget provision by Rs 7.78 lakhs. There is an increase of Rs 5.71 lakhs in the Punjab owing chiefly to extensive special repairs required on the Indus Inundation canals in consequence of exceptionally heavy damage done by floods last year and hill torrents this year, and to increased outlay on certain works on the Lower Jhelum canal; of Rs 1.46 lakhs in Madras caused by additional expenditure on protective works and repairs mainly on the Kistna Delta system; and of Rs 1.41 lakhs in Bengal in consequence of silt clearing and repairs to works on the Hijili tidal canal and special repairs on the Sone and Orissa canals. On the other hand, there is a lapse of Rs 82 lakh in the United Provinces chiefly in the grant for repairs.

165. Provision has generally been made for a normal scale of expenditure in 1911-12, and the total Budget for next year is less than the Revised estimate for 1910-11 by Rs 6.15 lakhs.

42A.—EXPENDITURE ON PROTECTIVE IRRIGATION WORKS IN
ADDITION TO THAT CHARGED UNDER FAMINE RELIEF
AND INSURANCE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
India . . . R	18,00,000
Equivalent in sterling £	120,000

166. This is the new head opened in the accounts to record expenditure on Protective Irrigation works in excess of the amount met from the Famine Insurance grant. The Budget estimate for 1911-12 is worked out in the table in paragraph 148.

XXX AND 43.—MINOR WORKS AND NAVIGATION.

Revenue.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General . . .	65,320	37,402	69,557	63,000	52,000	29,000
2. Punjab . . .	7,28,018	6,35,982	7,85,999	6,35,000	8,29,000	8,00,000
Total . . .	7,93,338	6,73,384	8,55,556	6,98,000	8,81,000	8,29,000
<i>Divided and Provincial.</i>						
1. Central Provinces . .	7,917	21,138	19,210	37,000	16,000	35,000
2. Burma . . .	11,96,877	10,98,434	11,75,072	10,85,000	12,00,000	13,30,000
3. Eastern Bengal and Assam . . .	132	127	14	...	...	...
4. Bengal . . .	7,59,099	6,81,613	6,65,510	7,57,000	6,59,000	7,04,000
5. United Provinces . .	1,20,941	1,62,215	1,69,725	1,62,000	1,61,000	1,30,000
6. Punjab . . .	45,181	39,200	52,139	57,000	65,000	56,000
7. Madras . . .	1,91,208	2,09,090	2,47,249	1,95,000	2,14,000	2,16,000
8. Bombay . . .	3,05,084	4,04,800	3,50,825	3,12,000	3,48,000	3,25,000
Total . . .	26,87,339	26,16,623	26,79,804	26,05,000	26,63,000	28,49,000
TOTAL . R	34,80,677	32,90,007	35,35,360	33,03,000	35,44,000	36,78,000
Equivalent in Sterling £	232,045	219,334	235,691	220,200	236,300	245,200

Expenditure.

<i>Imperial.</i>						
1. India General . . .	2,27,841	3,41,966	4,04,626	8,97,000	4,96,000	8,44,000
2. Punjab . . .	10,06,530	10,86,050	9,94,141	9,50,000	10,53,000	10,83,000
3. North-West Frontier .	39,315	32,930	49,739	60,000	85,000	70,000
Total . . .	12,73,686	14,60,946	14,48,506	19,07,000	16,31,000	19,97,000
<i>Divided and Provincial.</i>						
1. Central Provinces . .	4,80,011	5,57,337	4,80,887	6,00,000	4,50,000	6,00,000
2. Burma . . .	13,56,438	14,69,007	11,33,352	13,00,000	13,58,000	14,50,000
3. Eastern Bengal and Assam . . .	72,693	57,208	1,17,152	1,11,000	1,07,000	1,36,000
4. Bengal . . .	18,89,804	20,43,172	21,61,876	22,80,000	21,48,000	21,69,000
5. United Provinces . .	5,50,541	6,76,287	4,74,342	4,29,000	5,93,000	4,06,000
6. Punjab . . .	76,217	91,332	60,786	84,000	1,03,000	1,30,000
7. Madras . . .	39,90,294	38,11,129	41,07,925	42,04,000	38,94,000	41,37,000
8. Bombay . . .	30,39,172	32,62,529	35,11,195	30,52,000	5,53,000	32,96,000
Total . . .	1,14,64,260	1,19,68,001	1,20,05,515	1,20,60,000	1,21,66,000	1,23,24,000
TOTAL INDIA R	1,27,37,946	1,34,28,947	1,35,14,021	1,39,67,000	1,37,97,000	1,43,21,000
Equivalent in Sterling £	849,196	895,263	900,935	931,100	919,800	954,700
England . . .	...	...	...	...	400	500
GRAND TOTAL . . .	849,196	895,263	900,935	931,100	920,200	955,200

REVENUE.

(a) *Imperial.**Revised, 1910-11.**Budget, 1911-12.*

167. The improvement in revenue in the current year is due to an under-estimate of the receipts of the Punjab canals, whose transactions are recorded in the Imperial section of the accounts. The Budget for 1911-12 is based on the Revised estimate for the current year.

(b) *Divided and Provincial.**Revised, 1910-11.**Budget, 1911-12.*

168. The total revenue in 1910-11 does not materially differ from the Budget estimate, the important variations being an improvement of R1.15 lakhs in Burma and a decrease of R.98 lakh in Bengal. The increase of R1.86 lakhs in the Budget estimate for 1911-12 over the Revised for 1910-11 is caused mainly by a further improvement expected in Burma.

EXPENDITURE.

(a) *Wholly Imperial.**Revised, 1910-11.**Budget, 1911-12.*

169. The Budget estimate of the current year included the usual grant of R5 lakhs in aid of special expenditure entailed by the recommendations of the Irrigation Commission, and a reserve provision of R1.5 lakhs to meet unforeseen requirements. A portion of the special grant is being spent on the Nar Nallah scheme in Baluchistan. But R1.64 lakhs have been allotted to the Government of the United Provinces for tank restoration works and placed at its credit by an assignment of Land Revenue (*vide* paragraph 13); while a major portion of the ordinary reserve is being used to meet the Imperial share of expenditure in excess of Budget grant in Bombay, where the charges (as well as the receipts) under the head are divided in moieties between Imperial and Provincial. These causes mainly account for the decrease of R2.76 lakhs in the Revised Estimate of the current year, as compared with the Budget.

170. The Estimates for 1911-12 exceed the Revised for the current year by R3.66 lakhs. Allowance has been made for the special grant of R5 lakhs and a reserve of R1 lakh, but no provision exists for the Nar Nallah scheme, as an allotment will be made for it later in the year from the special grant.

(b) *Divided and Provincial.**Revised, 1910-11.**Budget, 1911-12.*

171. The total expenditure in 1910-11 exceeds the Budget provision by R1.06 lakhs. There is a large increase of R5.01 lakhs in Bombay owing to extensive outlay on urgent protective embankments in Sind rendered necessary through fear of erosion by the Indus. There is also an increase of R1.64 lakhs in the United Provinces caused by expenditure on tank restoration works out of the special Imperial assignment mentioned above; and small excesses over Budget grants are expected in Burma and the Punjab. On the other hand, there is a lapse of R3.10 lakhs in Madras, where heavy rains have retarded progress on works and repairs; and there are less important lapses in Bengal, the Central Provinces and Eastern Bengal and Assam.

172. The Budget estimate for 1911-12 provides for normal expenditure in all the provinces, there being an increase of R1.58 lakhs only in the total over the Revised estimate of the current year.

44.—CONSTRUCTION OF RAILWAYS CHARGED TO PROVINCIAL REVENUES.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
Provincial. Eastern Bengal and Assam . . R	8,186	6,235	18,671	4,000	20,000	15,000
£	553	415	1,245	300	1,300	1,000

173. The charges represent capital outlay in connection with the Jorhat Railway, and are unimportant in character.

XXXI and 45.—CIVIL WORKS.

EXPENDITURE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910.	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India General	34,12,587	42,17,589	28,13,351	40,26,000	32,54,000	41,67,000
2. North-West Frontier	18,11,903	21,42,997	21,45,032	18,34,000	21,32,000	20,95,000
3. Other Provinces	58,64,674	41,41,528	36,53,952	40,77,000	42,51,000	40,61,000
Total	1,10,89,164	1,05,02,114	86,12,335	99,37,000	96,37,000	1,03,23,000
<i>Provincial.</i>						
1. Central Provinces	61,14,418	67,61,314	60,27,432	61,98,000	56,98,000	57,50,000
2. Burma	1,12,13,715	91,46,868	67,23,437	87,53,000	87,08,000	1,05,39,000
3. Eastern Bengal and Assam	64,88,989	70,80,970	64,83,969	65,51,000	67,56,000	65,05,000
4. Bengal	88,39,222	80,23,375	66,27,302	71,85,000	66,51,000	85,62,000
5. United Provinces	54,53,039	55,55,491	62,21,073	64,01,000	70,79,000	68,71,000
6. Punjab	53,19,456	50,43,732	50,24,580	58,36,000	55,16,000	77,89,000
7. Madras	65,90,332	62,48,767	73,97,567	89,38,000	93,50,000	1,10,87,000
8. Bombay	81,46,474	78,74,693	77,42,683	73,96,000	82,00,000	1,38,82,000
Total	5,81,65,645	5,57,35,210	5,22,48,043	5,72,58,000	5,79,58,000	7,09,85,000
TOTAL INDIA . R	6,92,54,809	6,62,37,324	6,08,60,378	6,71,95,000	6,75,95,000	8,13,08,000
Equivalent in Sterling	£ 4,616,988	£ 4,415,822	£ 4,057,358	£ 4,479,700	£ 4,506,400	£ 5,420,500
England	68,102	80,105	78,548	79,300	81,500	80,000
TOTAL	£ 4,685,090	£ 4,495,927	£ 4,135,906	£ 4,559,000	£ 4,587,900	£ 5,500,500

REVENUE.

	Accounts, 1907-1908.	Accounts, 1908-1909.	Accounts, 1909-1910	1910-1911.		1911-1912, Budget.
				Budget.	Revised.	
<i>Imperial.</i>						
1. India	85,973	97,788	1,21,711	6,26,000	1,14,000	6,33,000
2. North-West Frontier	1,46,318	1,24,186	1,39,606	1,37,000	1,32,000	1,30,000
3. Other Provinces	63,269	1,99,968	2,48,698	2,05,000	2,11,000	2,12,000
Total	2,95,560	4,21,942	5,10,015	9,68,000	4,57,000	9,81,000
<i>Provincial.</i>						
1. Central Provinces	3,99,531	4,27,537	5,95,280	6,01,000	5,66,000	6,67,000
2. Burma	3,15,737	7,10,320	3,21,908	3,41,000	3,41,000	3,41,000
3. Eastern Bengal and Assam	2,70,963	2,89,510	3,25,434	3,12,000	3,16,000	3,25,000
4. Bengal	5,20,731	5,31,386	4,28,876	5,35,000	5,70,000	8,84,000
5. United Provinces	3,00,988	3,35,912	3,40,318	3,13,000	3,81,000	3,76,000
6. Punjab	6,21,904	6,30,808	4,94,068	6,41,000	4,75,000	5,60,000
7. Madras	1,80,156	2,14,886	2,62,016	2,18,000	2,68,000	2,98,000
8. Bombay	8,06,285	7,56,771	7,53,872	6,02,000	6,47,000	5,97,000
Total	34,16,295	38,97,130	35,21,772	35,63,000	35,64,000	40,48,000
TOTAL INDIA . R	37,11,855	43,19,072	40,31,787	45,31,000	40,21,000	50,29,000
Equivalent in Sterling £	247,457	287,938	268,786	302,100	268,100	335,300
England	1,609	...	...	...	20,000	...
TOTAL . £	249,066	287,938	268,786	302,100	288,100	335,300

174. The Imperial revenue and expenditure shown against "Other Provinces", represent the transactions in connection with the buildings of the various departments (e.g., Salt, Customs, etc.) whose receipts and charges are wholly Imperial.

EXPENDITURE.

(a) India (Imperial) and England.

175. The total Revised for the current year is less than the Budget by *Revised, 1910-11.* Rs 2'67 lakhs. Of this decrease Rs 9 lakh is nominal and is caused by the record under "Scientific Departments" and in the Provincial section of the accounts of the archæological expenditure incurred respectively by the Director General of Archæology and by the Provincial Governments out of allotments placed at their disposal from the reserve grant of Rs 1 lakh provided in the Budget under this head. The lapse in the grant thus amounts to Rs 1'77 lakhs, an excess of Rs 2'98 lakhs in the North-West Frontier Province, caused chiefly by a larger outlay on the repair of roads which had suffered extensively from heavy rains, and of Rs 2'24 lakhs in Bombay, in consequence of the payment of compensation for land required for the Currency office, being more than covered by savings in other provinces and by the reserve provision for unforeseen expenditure.

176. In 1911-12 the total Imperial grant has been fixed at Rs 85 lakhs, *Budget, 1911-12.* exclusive of Rs 2'95 lakhs allotted for petty expenditure incurred in the Civil Department in the several minor administrations, Rs 7'28 lakhs to be spent by the Baluchistan Administration and Rs 20 lakhs by the North-West Frontier Province. The purposes to which this grant of Rs 85 lakhs will be applied are shown below :—

	R
1. Establishment tools and plant	14,38,000
2. Repairs	17,89,200
3. Works in progress	18,64,800
4. New works—	
(a) Costing up to Rs 5,000	8,02,000
(b) Costing more than Rs 5,000	8,83,000
5. Payments in England on stores, furlough allowances, etc.	12,00,000
6. Reserve provision for Archæological expenditure	1,00,000
7. Reserve provision for other unforeseen expenditure	4,23,000
	<u>85,00,000</u>

177. The following is a list of the new works and works in progress on which it is probable that allotments of Rs 1 lakh or more will be made in the ensuing year :—

Provinces.	Name of work.	Amount of grant.
		R
Bengal	Extension of Central Telegraph Office, Calcutta	1,50,000
	New Secretariat for the Department of Commerce and Industry, Calcutta	3,25,000
	Reconstruction of the Government Central Press building at No. 166, Dharamtala Street, Calcutta	3,00,000
Bombay	New General Post Office, Bombay, including electric installation	2,45,000

(b) Provincial.

178. The Revised estimate shows a total increase of Rs 7 lakhs over the Budget of the current year. The excess is wholly nominal, and is caused by the record under this head of (1) payments of grants-in-aid to local bodies for water-supply schemes for which provision was made in the Budget estimates of Eastern *Revised, 1910-11.*

Bengal and Assam, Madras and Bombay under "Medical", and (2) outlay on certain buildings of the education, agricultural and other departments, allotments for which were included in the grants of the departments concerned. The increases of R8·04 lakhs in Bombay and R2·05 lakhs in Eastern Bengal and Assam are wholly due to this cause. In Madras an increase of R7·19 lakhs on this account is partly counterbalanced by a lapse of R3·07 lakhs in the provision made under this head, mainly owing to a slower progress on buildings required under the Meyer scheme for the redistribution of districts and other charges. In the United Provinces there is a similar increase of R2·30 lakhs as well as a further nominal excess of R4·48 lakhs owing to the change in the classification of contributions to district boards. Savings in the Budget grants occur in the Central Provinces (R5 lakhs) where the whole of the reserve allotment for unforeseen demands will lapse; in Bengal (R5·34 lakhs) due to a partial utilisation of the sanitary and other grants; and in the Punjab (R3·2 lakhs) owing to the non-utilisation of the special provision of R1 lakh for works at Dehra Ghazi Khan and a lapse in the grant for the Simla extension scheme.

Budget, 1911-12.

179. The table below compares the details of the grants for 1911-12 in the various provinces, so far as settled at present, with the probable expenditure in the current year.

REVISED, 1910-1911.

[Lakhs of Rupees.

PROVINCES.	GRANTS TO		OUTLAY IN THE PUBLIC WORKS DEPARTMENT ON			Other items.*	Total.
	Local Boards and Municipalities.	Other local bodies.	Original works.	Repairs.	Establishment charges.		
1. Central Provinces	1'97	...	24'56	19'16	10'60	'69	56'98
2. Burma	2'16	15'00	19'72	30'11	18'71	1'38	87'08
3. Eastern Bengal and Assam	8'55	2'89	30'20	12'93	10'59	2'40	67'56
4. Bengal	15'64	...	21'60	17'40	11'01		6'51
5. United Provinces	8'60	...	30'79	20'31	9'42	1'67	70'79
6. Punjab	7'20	...	18'91	16'14	8'58	4'33	55'16
7. Madras	30'27	5'00	34'53	8'75	11'72	3'23	93'50
8. Bombay	8'21	...	40'52	18'29	12'70	2'28	82'00
TOTAL	82'60	22'89	220'83	143'09	93'33	16'84	579'58

BUDGET, 1911-1912.

1. Central Provinces	1'97	...	23'94	20'50	10'12	'97	57'50
2. Burma	3'00	20'00	28'13	34'50	18'05	1'71	105'39
3. Eastern Bengal and Assam	7'38	2'61	28'	13'50	9'81	3'40	65'05
4. Bengal	17'77	11'50	23'18	17'25	9'90	6'02	85'62
5. United Provinces	10'23	...	28'07	19'94	8'75	1' 2	68'71
6. Punjab	16'73	...	33'46	15'25	8'27	4'18	77'89
7. Madras	29'31	11'00	47'29	8'92	8'92	5'43	110'87
8. Bombay	8'16	50'00	41'14	18'81	12'56	8'15	138'82
TOTAL	94'55	95'11	253'56	148'67	86'38	31'58	709'85

* Include small amounts spent in the Civil Department otherwise than on contributions to local bodies.

180. The noticeable features of the Budget estimates are mentioned below:—

- (1) In the Punjab, provision has been made for a payment of R10 lakhs to the Simla Municipality for the extension and improvement scheme.
- (2) The figures shown under grants to other local bodies consist of contributions to the Rangoon Port Trust in Burma; to the Chittagong Port Trust in Eastern Bengal and Assam; to the Calcutta Improvement Trust in Bengal; to the Madras Corporation (R5 lakhs) for water supply and drainage schemes and to the Madras Port Trust (R6 lakhs) for harbour improvements; and to the City Improvement Trust, Bombay. All of these, with the exception of the two Madras grants, represent contributions from Imperial revenues passed through the Provincial accounts.
- (3) The large increase in the grant for repairs in Burma is attributed to the outlay necessary on the new General Hospital buildings and to additional provision for repairs to roads.
- (4) The decrease in establishment charges is nominal and is caused by the transfer of the charges of the Public Works account offices to the head "General Administration" (*vide* paragraph 82).
- (5) Under "Other items" lump provisions have been made in Bengal (R5 lakhs) and Madras (R2 lakhs) for expenditure on the improvement of drainage and water-supply out of the special Imperial assignment given for the purpose in the current year (*vide* paragraph 12); and in Bombay for certain reserve grants.

181. The grant for original works depends necessarily on the condition of the provincial finances. A considerable outlay of about R30 lakhs is contemplated in Madras from the heavy accumulation of balances; a portion of this will be spent on the new buildings required in connection with the creation of new districts, etc. In the United Provinces and Bombay also, and to a much smaller extent in some of the other provinces, it is proposed to utilise a portion of the surplus balances to push on work on necessary and urgent schemes. The Punjab intends to invest in civil works a considerable portion of the windfall which it is likely to receive from the sale of proprietary rights in canal colonies. In Burma the grant for original works had to be restricted owing to the depletion of the provincial balances, but the special help given from Imperial revenues to enable the province to meet its promised contribution to the Rangoon Port Trust has afforded some relief.

REVENUE.

(a) Imperial.

182. The decrease of R5.11 lakhs in the revenue in the current year and the increase of R5.24 lakhs in the Budget estimate for 1911-12 over the Revised for 1910-11 are due mainly to the postponement to next year of the sale of the investments in connection with Mr. Phipps' donation to the Agricultural and Research Institute at Pusa.

(b) Provincial.

183. The total Revised for 1910-11 practically repeats the Budget estimate, a decrease of R1.66 lakhs in the Punjab, owing to the discontinuance of certain recoveries from district boards in exchange for services transferred to them, and a smaller decrease in the Central Provinces being counterbalanced by unimportant increases in the other provinces. The total Budget estimate for 1911-12 exceeds the Revised for the current year by R4.84 lakhs, the major portion of the increase occurring in Bengal which expects to receive the first instalment of the proceeds of the sale to the Port Commissioners of the land and buildings of the Sibpur Engineering College.

(c) England.

184. The Revised estimate for 1910-11 represents the sale-proceeds of the premises of the Royal Indian Engineering College.